

ANNUAL FINANCIAL REPORT  
OF THE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
FOR THE  
FISCAL YEAR ENDED JUNE 30, 1983

DEPARTMENT OF ADMINISTRATION  
DON H. ROHRER, DIRECTOR  
DIVISION OF ACCOUNTS AND CONTROL  
EDWARD N. CASPER, STATE CONTROLLER

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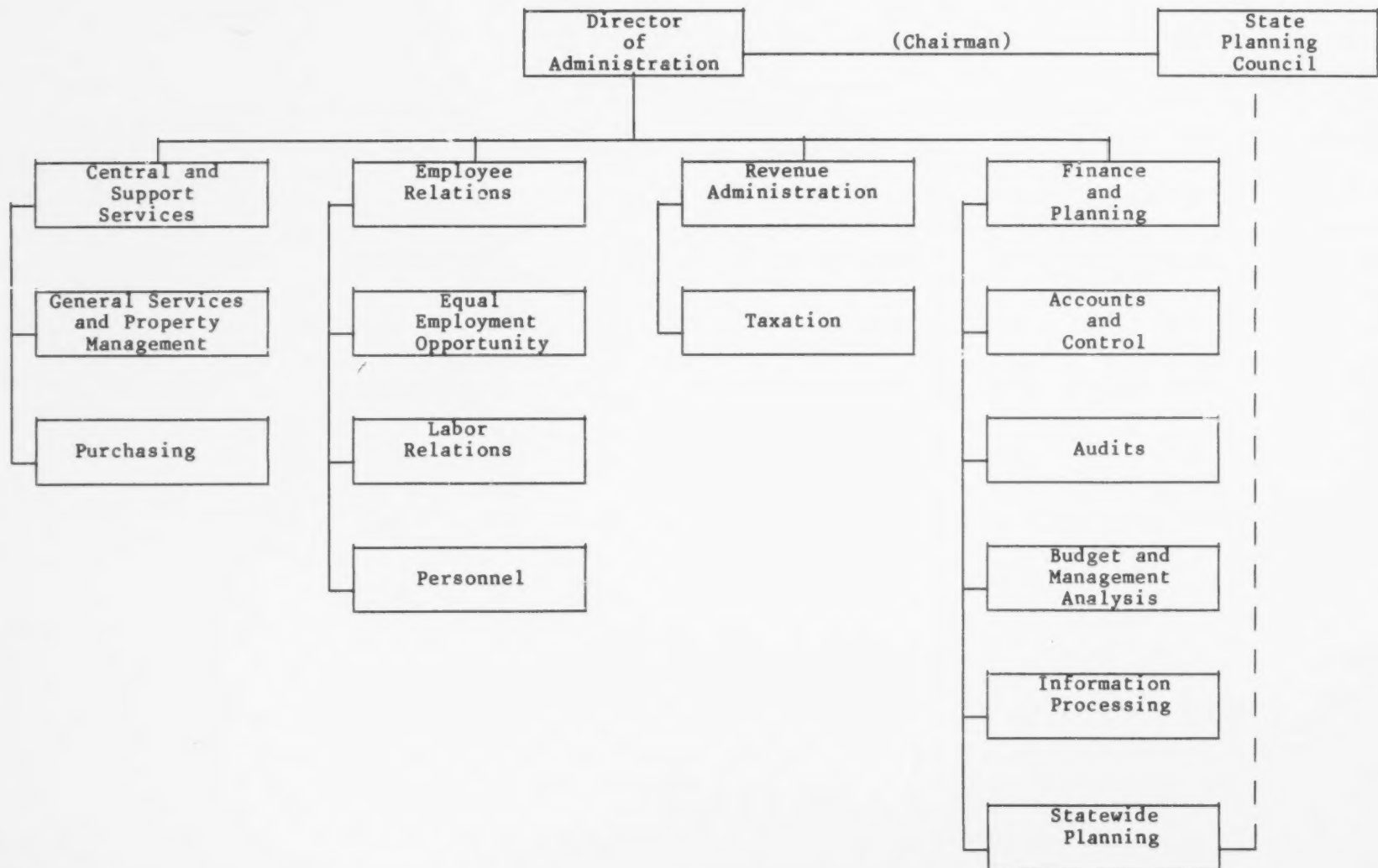
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### COVER:

Photo-Courtesy of the Providence Journal Company

## DEPARTMENT OF ADMINISTRATION





STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration  
OFFICE OF THE DIRECTOR  
State House  
Providence, R.I. 02903

February 17, 1984

The Honorable J. Joseph Garrahy  
Governor of Rhode Island  
Executive Chamber, State House  
Providence, RI 02903

Dear Governor Garrahy:

Transmitted herewith is the Annual Financial Report of the State of Rhode Island and Providence Plantations for the fiscal year ended June 30, 1983, as prepared by the State Controller, Edward N. Casper.

This report is based on the national standards of financial reporting as promulgated by the National Council on Governmental Accounting. It contains the certificate of the State Auditor General, as provided for by Section 35-7-10 of the General Laws.

Sincerely,

Don A. Rohrer  
DIRECTOR

Enclosure





STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration  
OFFICE OF THE STATE CONTROLLER  
544 Elmwood Avenue  
Providence, R.I. 02907

February 17, 1984

Mr. Don H. Rohrer, Director  
Department of Administration  
State House  
Providence, Rhode Island

Dear Mr. Rohrer:

In accordance with Section 35-6-1 of the General Laws, I am glad to submit to you the Annual Financial Report of the State of Rhode Island and Providence Plantations for the fiscal year ended June 30, 1983, based upon General Purpose Financial Statements prepared by this office and as examined by the Auditor General of the State of Rhode Island.

Notes to the General Purpose Financial Statements start on page 26 and are important to facilitate a technical understanding of the various statements.

This report has been prepared on the basis of the national standards under generally accepted accounting principles (GAAP). The basic sources of GAAP include Governmental Accounting, Auditing, and Financial Reporting (GAAFR) and American Institute of Certified Public Accountants Audit Guide (AICPA) and Statements 1, 2 and 3 issued by the National Council on Governmental Accounting (NCGA).



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## GENERAL FUND

## DETAIL ANALYSIS OF BUDGETARY OPERATIONS

For the Fiscal Year Ended June 30, 1983

|                                                                            | <u>Total</u>           | <u>General<br/>Revenue</u> | <u>Shared<br/>Revenue</u> | <u>Restricted<br/>Revenue</u> | <u>Federal<br/>Grants</u> | <u>Intrafund<br/>Transfers</u> |
|----------------------------------------------------------------------------|------------------------|----------------------------|---------------------------|-------------------------------|---------------------------|--------------------------------|
| <u>Excess of Current Year<br/>Appropriations Over<br/>Current Revenues</u> |                        |                            |                           |                               |                           |                                |
| Appropriations                                                             | \$1,182,416,613        | \$871,735,606              | \$216,794                 | \$18,621,321                  | \$291,707,162             | \$ 135,730                     |
| Revenues                                                                   | <u>1,160,806,905</u>   | <u>850,125,898</u>         | <u>216,794</u>            | <u>18,621,321</u>             | <u>291,707,162</u>        | <u>135,730</u>                 |
| Decrease in Fund Balance                                                   | <u>\$ 21,609,708</u>   | <u>\$ 21,609,708</u>       | <u>\$</u>                 | <u>\$</u>                     | <u>\$</u>                 | <u>\$</u>                      |
| <u>Analysis of Appropriations<br/>Lapsed to Fund Balance</u>               |                        |                            |                           |                               |                           |                                |
| Current Year Appropriations                                                | \$1,182,416,613        | \$871,735,606              | \$216,794                 | \$18,621,321                  | \$291,707,162             | \$ 135,730                     |
| Reappropriations (Net) 1982                                                | <u>(5,491,106)</u>     | <u>4,311,924</u>           |                           | <u>2,451,888</u>              | <u>(12,254,918)</u>       |                                |
| Total Available                                                            | <u>\$1,176,925,507</u> | <u>\$876,047,530</u>       | <u>\$216,794</u>          | <u>\$21,073,209</u>           | <u>\$279,452,244</u>      | <u>\$ 135,730</u>              |
| Expenditures                                                               | <u>1,170,913,932</u>   | <u>858,082,439</u>         | <u>216,794</u>            | <u>17,124,338</u>             | <u>295,354,631</u>        | <u>135,730</u>                 |
| Net Unencumbered Balance                                                   | \$ 6,011,575           | \$ 17,965,091              | \$                        | \$ 3,948,871                  | \$(15,902,387)            | \$                             |
| Reimbursements Due from<br>Federal Government                              | <u>22,121,805</u>      |                            |                           |                               | <u>22,121,805</u>         |                                |
| Unencumbered Appropriations                                                | \$ 28,133,380          | \$ 17,965,091              | \$                        | \$ 3,948,871                  | \$ 6,219,418              | \$                             |
| Reappropriations - 1983                                                    | <u>19,216,602</u>      | <u>9,056,553</u>           |                           | <u>3,940,631</u>              | <u>6,219,418</u>          |                                |
| Adjustment - Restricted<br>Revenue Accruals                                | <u>(8,240)</u>         |                            |                           | <u>(8,240)</u>                |                           |                                |
| Unencumbered Appropriations<br>Lapsed to Fund Balance                      | <u>\$ 8,908,538</u>    | <u>\$ 8,908,538</u>        | <u>\$</u>                 | <u>\$</u>                     | <u>\$</u>                 | <u>\$</u>                      |
| Result of Budgetary Operations -<br>Decrease in Fund Balance               | \$ 12,701,170          | \$ 12,701,170              | \$                        | \$                            | \$                        | \$                             |
| Adjustment of Prior<br>Year Transaction                                    | <u>13,459,782</u>      | <u>13,459,782</u>          |                           |                               |                           |                                |
| Increase in Fund Balance                                                   | <u>\$ 758,612</u>      | <u>\$ 758,612</u>          | <u>\$</u>                 | <u>\$</u>                     | <u>\$</u>                 | <u>\$</u>                      |

Parentheses denote red figure.

In addition to this comprehensive report, a condensed financial report which highlights the results of general fund operations and the status of state debt is available for general distribution. The general public is invited to obtain copies of this condensed report from the State Controller's Office.

This is the forty-fourth annual financial report prepared by the Division of Accounts and Control. This year's report marks a significant change in the State's financial reporting. Nine public authorities and corporations, not previously considered to be part of the reporting entity of the State, have been included for the first time under the caption "public authorities and corporations". This change was made to conform to the new accounting requirements mandated by NCGA in Statement 3 - Defining the Governmental Reporting Entity.

The General Fund is maintained to finance all authorized activities not accounted for in other governmental funds, special funds, or public authorities and corporations. A detail analysis of budgetary operations of the General Fund is presented on the facing page.

The General Fund cash and investments as of June 30, 1983 increased \$8,511,493 from the prior year. Payroll and employee benefits were accrued in the amount of \$14,028,154 which is approximately 130% of the last biweekly payroll period in June, 1983. This was paid off in July, 1983 and only 70% of the first payroll was charged to fiscal year 1983-1984.

The Fund Balance Available at June 30, 1983 to finance appropriations of the following year amounted to \$3,932,565. Current year Budgetary Operations resulted in an increase in available Fund Balance of \$758,612.

| <u>GENERAL FUND</u>                                                     |                   |
|-------------------------------------------------------------------------|-------------------|
| Appropriations exceeded Revenues by                                     | \$21,609,708      |
| Less: Appropriations Lapsed to Fund Balance                             | <u>8,908,538</u>  |
| Decrease in Fund Balance from Budgetary Operations                      | \$12,701,170      |
| Decrease in Fund Balance from Advances                                  |                   |
| Imprest Cash and Other Funds (Net)                                      | <u>1,425</u>      |
|                                                                         | \$12,702,595      |
| Increase in Fund Balance from Adjustments<br>of Prior Year Transactions | <u>13,461,207</u> |
| Increase in Fund Balance                                                | <u>\$ 758,612</u> |

General Revenues increased \$59.4 million or 7.5%.

Total General Fund Revenues increased \$54.8 million or 4%.

| <u>GENERAL FUND</u>             |                        |                        |                                |
|---------------------------------|------------------------|------------------------|--------------------------------|
| <u>Revenues</u>                 | <u>1983</u>            | <u>1982</u>            | <u>Increase<br/>(Decrease)</u> |
| General Revenue                 |                        |                        |                                |
| Taxes and Import Fees           | \$ 714,945,405         | \$ 664,557,767         | \$ 50,387,638                  |
| Departmental Revenue            | 135,180,493            | 126,392,648            | 8,787,845                      |
| Shared Federal Revenue          | 216,794                |                        | 216,794                        |
| Total General Revenue           | \$ 850,342,692         | \$ 790,950,415         | \$ 59,392,277                  |
| Departmental Restricted Revenue | \$ 18,621,321          | \$ 12,214,468          | \$ 6,406,853                   |
| Intrafund Transfers             | 135,730                | 542,024                | (406,294)                      |
| Federal Grants                  | 291,707,162            | 302,286,063            | (10,578,901)                   |
| Total Revenue                   | <u>\$1,260,806,905</u> | <u>\$1,105,992,970</u> | <u>\$ 54,813,935</u>           |

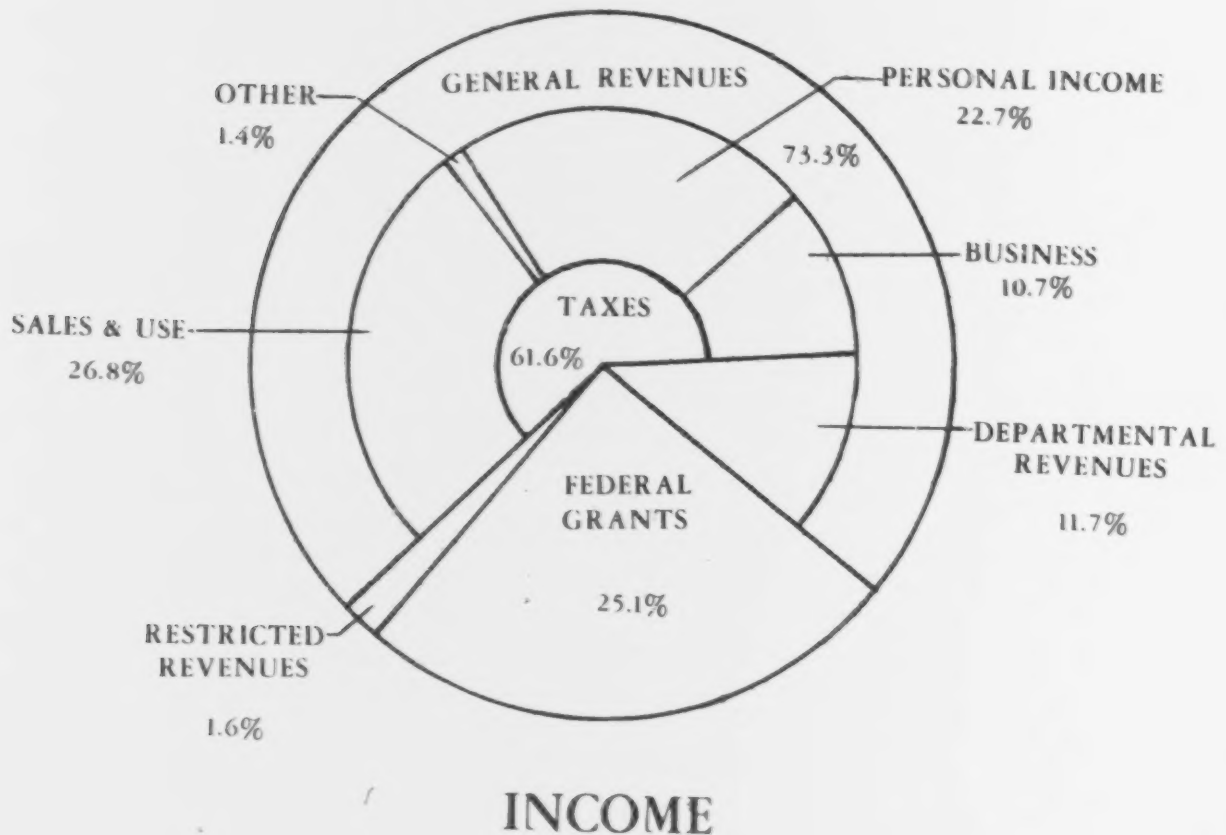
General Revenue Expenditures increased \$37.1 million or 4.5%.

Total General Fund Expenditures increased \$36.4 million or 3.2%.

| <u>GENERAL FUND</u>             |                        |                        |                                |
|---------------------------------|------------------------|------------------------|--------------------------------|
| <u>Expenditures</u>             | <u>1983</u>            | <u>1982</u>            | <u>Increase<br/>(Decrease)</u> |
| General Revenue                 | \$ 858,082,439         | \$ 821,246,910         | \$ 36,835,529                  |
| Federal Shared Revenue          | 216,794                |                        | 216,794                        |
| General Appropriations          | \$ 858,299,233         | \$ 821,246,910         | \$ 37,052,323                  |
| Departmental Restricted Revenue | \$ 17,124,338          | \$ 11,852,064          | \$ 5,272,274                   |
| Intrafund Transfers             | 135,730                | 667,671                | (531,941)                      |
| Federal Grants                  | 295,354,631            | 300,773,975            | (5,419,344)                    |
| Total Expenditures              | <u>\$1,170,913,932</u> | <u>\$1,134,540,620</u> | <u>\$ 36,373,312</u>           |

The following pie chart shows percentages of total revenues collected.

G E N E R A L F U N D



For further information concerning General Fund revenues, refer to the following Exhibits:

- A-3 General Fund - Statement of Revenues - Estimated and Actual.
  - S-1 General Fund Revenues - Ten Years.
  - S-2 Chart of Revenues - Ten Years.
  - S-3 General Revenue by Sources - Ten Years.
  - S-4 Summary of Principal Sources of General Revenue - Ten Years.
  - S-23 Chart of Federal Grants Received - All Funds - Ten Years.
- See S-4 for tax rate changes last ten years.

## MAJOR PURPOSES OF EXPENDITURES

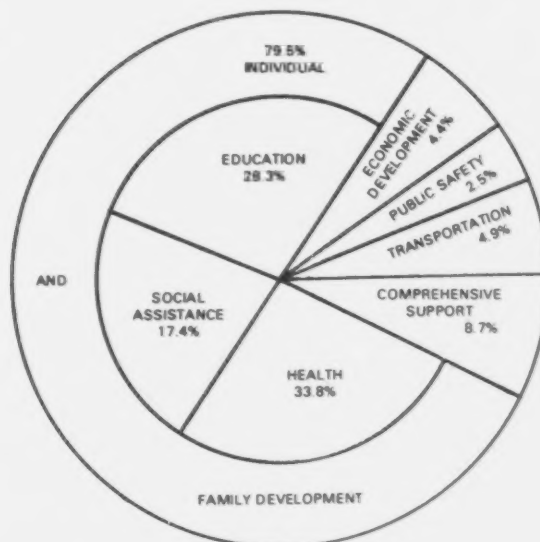
The total expenditures of the General Fund classified as to major purposes for the current year (Exhibit S-8) and the previous fiscal year are summarized below.

|                                 | Amount in Thousands |                    | Increase (Decrease) |            |
|---------------------------------|---------------------|--------------------|---------------------|------------|
|                                 | 1983                | 1982               | Amount              | Percent    |
| Personal Services               | \$ 230,028          | \$ 235,150         | \$ (5,122)          | (2.2)      |
| Benefit Programs                | 61,515              | 55,186             | 6,329               | 11.5       |
| Contractual Services            | 17,422              | 18,726             | (1,304)             | (7.0)      |
| Operating Supplies and Expenses | 81,016              | 82,116             | (1,100)             | (1.3)      |
| Capital Outlay                  | 4,940               | 6,946              | (2,006)             | (28.9)     |
| Grants and Claims               | 638,338             | 611,447            | 26,891              | 4.4        |
| Fixed Charges                   | 39,414              | 34,357             | 5,057               | 14.7       |
| Transfers                       | 98,241              | 90,613             | 7,628               | 8.4        |
|                                 | <u>\$1,170,914</u>  | <u>\$1,134,541</u> | <u>\$ 36,373</u>    | <u>3.2</u> |

Expenditures by function of government presented in Exhibit S-7 show that the major increases are in:

|                       |                                       |
|-----------------------|---------------------------------------|
| Health                | \$20.7 million or 5.5% over last year |
| Education             | 22.5 " 7.3% " " "                     |
| Comprehensive Support | 4.6 " 4.7% " " "                      |

Following is a pie chart showing percentage of total expenditures by function.



E X P E N D I T U R E S

For further information concerning General Fund expenditures, refer to the following exhibits:

- A-4 Summary Statement of Available Appropriations, Expenditures, and Balances
- A-5 Statement of Expenditures Compared with Appropriations
- A-11 Statement of Expenditures by Source of Funds
- S-5 Expenditures - Ten Years
- S-6 Chart of Expenditures - Ten Years
- S-7 Expenditures by Function - Five Years
- S-8 Expenditures by Budget Accounts - Five Years
- S-9 Federal Grant Expenditures - Five Years
- S-11  
thru
- S-16 State Assistance classified by Cities and Towns
- S-25 Statement of Expenditures - General Fund and  
Special Revenue Funds
- S-26 Summary of Expenditures by Budget Accounts for General Fund  
and Special Revenue Funds

STATE EMPLOYEES' BENEFIT PROGRAMS (Exhibits S-8, S-21, S-26)

The cost of personal services includes the cost of employee benefits such as overtime pay, longevity, and incentive increase, shift differential, sick and vacation pay, guaranteed additional holiday pay for certain employees, in addition to the following expenditures for Employees' Benefit Programs:

| General Fund<br>Programs   | Amount in Thousands |                 |                        |
|----------------------------|---------------------|-----------------|------------------------|
|                            | 1983                | 1982            | Increase<br>(Decrease) |
| Pension and Retirement     | \$24,880            | \$22,981        | \$ 1,899               |
| Social Security (F.I.C.A.) | 14,017              | 14,167          | (150)                  |
| Unemployment Compensation  | 1,625               | 2,015           | (390)                  |
| Medical Insurance          | 20,938              | 15,908          | 5,030                  |
| Group Life Insurance       | 55                  | 114             | (59)                   |
| Total                      | <u>\$61,515</u>     | <u>\$55,185</u> | <u>\$ 6,330</u>        |

As indicated in Exhibit S-21, state employees are required to share the cost in most of these programs. For 1983, the employee cost (all funds) was \$40,842,664, the state cost \$93,013,054, total cost \$133,855,718.

There are comments and notes in Sections preceding the statements of certain Special Funds.

The accompanying statements are based on principles stated by the National Council of Governmental Accounting (NCGA) in the GAAFR Restatement Principles. A set of basic principles applicable to governmental accounting and reporting has been developed for governmental units. These principles provide guidance for accounting and reporting for governmental units.

The Comprehensive Annual Financial Report contains introductory information, combined statements, combining statements, and individual Fund and Account Group statements plus certain schedules to demonstrate financial relationships and statistical data.

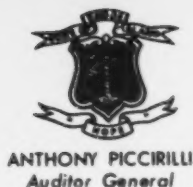
Respectfully submitted,

A handwritten signature in cursive script, reading "Edward N. Casper".

EDWARD N. CASPER  
State Controller



FINANCIAL SECTION



State of Rhode Island and Providence Plantations

GENERAL ASSEMBLY  
Office of the Auditor General

87 PARK STREET  
PROVIDENCE, RHODE ISLAND 02908

February 17, 1984

Finance Committee of the House of Representatives and  
Joint Committee on Legislative Affairs, General Assembly  
State of Rhode Island and Providence Plantations

We have examined the combined financial statements of the  
State of Rhode Island and Providence Plantations at June 30,  
1983 and for the year then ended as listed below:

|                                                                                                                                                              | <u>Exhibit</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Combined Balance Sheet - All Fund Types<br>and Account Groups                                                                                                | I              |
| Combined Statement of Revenues, Expenditures,<br>and Changes in Fund Balances - All<br>Governmental Fund Types and Trust Funds                               | II             |
| Combined Statement of Revenues, Expenditures,<br>and Changes in Fund Balances - University<br>and Colleges - Governmental Fund Types                         | III            |
| Combined Statement of Revenues, Expenses, and<br>Changes in Retained Earnings - All<br>Proprietary Fund Types                                                | IV             |
| Combined Statement of Revenues, Expenses, and<br>Changes in Fund Equity - Public Authorities<br>and Corporations                                             | V              |
| Combined Statement of Changes in Financial<br>Position - All Proprietary Fund Types                                                                          | VI             |
| Combined Statement of Changes in Financial<br>Position - Public Authorities and Corporations                                                                 | VII            |
| Statement of General Revenues, Expenditures,<br>Budget and Actual - General Fund                                                                             | VIII           |
| Combined Statement of Revenues, Expenditures,<br>and Other Financing Sources - Budget and<br>Actual - University and Colleges - General<br>Educational Funds | IX             |

Our examination was made in accordance with generally accepted  
auditing standards, and accordingly included such tests of the  
accounting records and such other auditing procedures as we  
considered necessary in the circumstances. The financial statements

of the university and colleges, the public authorities and corporations, and certain enterprise funds, which statements reflect total assets and revenues constituting 53 percent and 20 percent, respectively, of the related memorandum combined totals, were examined by other auditors. Their reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to amounts included for these entities, is based solely upon the reports of these other auditors.

The State has not completed the accumulation of historical information as to the cost and classification of its investment in general fixed assets. Accordingly, the combined balance sheet does not include the statement of the general fixed assets account group which is required by generally accepted accounting principles.

In our opinion, based upon our examination and the reports of other auditors, and except for the omission of a statement of the general fixed assets account group from the combined balance sheet, the combined financial statements present fairly the financial position of the State of Rhode Island and Providence Plantations at June 30, 1983, and the results of its operations and the changes in the financial position of its proprietary fund types and public authorities and corporations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to changes in the definition of the reporting entity of the State and in the accounting for general fund expenditures on highway fund projects and for capital grants of an enterprise fund, as described in Notes 1, 4 and 7, respectively, of the combined financial statements.

Our examination was made for the purpose of forming an opinion on the combined financial statements, as a whole. The accompanying combining and individual fund and account group statements and schedules, as enumerated in the table of contents (A-1 through J-3), are not necessary for a fair presentation in conformity with generally accepted accounting principles of the financial position of the State, and the results of its operations and the changes in the financial position of its proprietary fund types and public authorities and corporations, but are presented as additional financial information that is appropriate for the State's comprehensive annual financial report. These additional statements and schedules have been subjected to the tests and other auditing procedures applied in the examination of the combined financial statements of the State and, in our opinion, based upon our examination and the reports of other auditors, are fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Sincerely,



Anthony Piccirilli, C.P.A.  
Auditor General

# FINANCIAL SECTION

Exhibit/  
Schedule

## GENERAL PURPOSE FINANCIAL STATEMENTS:

|                                                                                                                                                                |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Combined Balance Sheet - All Fund Types and Account Groups.....                                                                                                | I    |
| Combined Statement of Revenues, Expenditures, and<br>Changes in Fund Balance - All Governmental Fund<br>Types and Trust Funds.....                             | II   |
| Combined Statement of Revenues, Expenditures, and<br>Changes in Fund Balances - University and Colleges -<br>Governmental Fund Types.....                      | III  |
| Combined Statement of Revenues, Expenses, and Changes<br>in Retained Earnings - All Proprietary Fund Types.....                                                | IV   |
| Combined Statement of Revenues, Expenses, and<br>Changes in Fund Equity - Public Authorities and Corporations.....                                             | V    |
| Combined Statement of Changes in Financial Position -<br>All Proprietary Fund Types.....                                                                       | VI   |
| Combined Statement of Changes in Financial Position -<br>Public Authorities and Corporations.....                                                              | VII  |
| Statement of General Revenues, Expenditures, Budget<br>and Actual - General Fund.....                                                                          | VIII |
| Combined Statement of Revenues, Expenditures, and Other<br>Financing Sources - Budget and Actual - University and<br>Colleges - General Educational Funds..... | IX   |
| Notes to Combined Financial Statements                                                                                                                         |      |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit I-1

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 1983

(Expressed in Thousands)

|                                                                            | Governmental Fund Types  |                                  |                       | Proprietary Fund Types      |                                   | *(9)<br>Trust and Agency<br>(G-1) | *(10)<br>General Long-Term Debt<br>(H-1) | University and College Fund Types |               |                                  | *(14)<br>Public Authorities and Corporations<br>(J-1) | Total<br>(Memorandum Only) |
|----------------------------------------------------------------------------|--------------------------|----------------------------------|-----------------------|-----------------------------|-----------------------------------|-----------------------------------|------------------------------------------|-----------------------------------|---------------|----------------------------------|-------------------------------------------------------|----------------------------|
|                                                                            | *(4)<br>General<br>(A-1) | *(5)<br>Special Revenue<br>(B-1) | Bond Capital<br>(D-1) | *(7)<br>Enterprise<br>(E-1) | *(8)<br>Internal Service<br>(F-1) |                                   |                                          | *(6)<br>Governmental<br>(B-11)    |               | General Long-Term Debt<br>(B-13) |                                                       |                            |
| Cash                                                                       | \$12,280                 | \$ 5,349                         | \$ 158                | \$ 3,017                    | \$ 5,794                          | \$ 7,159                          |                                          | \$ 7,349                          | \$ 346        |                                  | \$ 17,173                                             | \$ 58,625                  |
| Cash with Fiscal Agent                                                     |                          |                                  |                       |                             |                                   |                                   |                                          | 3,733                             |               |                                  |                                                       | 3,733                      |
| Funds in Trust (Custody of U.S. Treasury)                                  |                          | 22,229                           |                       |                             |                                   |                                   |                                          |                                   |               |                                  |                                                       | 22,229                     |
| Investments                                                                | 15,358                   | 55,824                           | 33,791                | 16,857                      | 1,012                             | 738,343                           |                                          | 1,206                             | 172           |                                  | 522,909                                               | 1,385,472                  |
| Receivables (Net of Allowance for Uncollectibles)                          |                          |                                  |                       |                             |                                   |                                   |                                          |                                   |               |                                  |                                                       |                            |
| Taxes                                                                      | 31,046                   | 5,334                            |                       |                             |                                   |                                   |                                          |                                   |               |                                  |                                                       | 36,380                     |
| Accounts                                                                   | 9,186                    | 1,552                            |                       | 9,402                       | 1,455                             | 43                                |                                          | 3,673                             | 8             |                                  | 1,037                                                 | 26,356                     |
| Accrued Interest                                                           |                          |                                  |                       | 165                         |                                   |                                   |                                          | 14                                |               |                                  | 15,560                                                | 15,739                     |
| Notes and Loans                                                            |                          |                                  |                       | 2,134                       |                                   |                                   |                                          | 8,780                             |               |                                  | 1,006,449                                             | 1,017,363                  |
| Due from Other Funds                                                       | 5,568                    | 42,313                           |                       | 562                         |                                   |                                   |                                          | 1,976                             | 81            |                                  | 2,948                                                 | 53,448                     |
| Due from Other Governments and Agencies                                    | 22,122                   | 10,058                           | 9,671                 | 1,433                       |                                   | 30                                |                                          |                                   |               |                                  | 534                                                   | 43,848                     |
| Inventories                                                                |                          |                                  |                       | 198                         | 1,585                             |                                   |                                          | 1,597                             |               |                                  | 661                                                   | 4,041                      |
| Prepaid Expenses                                                           |                          |                                  |                       | 104                         |                                   |                                   |                                          |                                   |               |                                  | 437                                                   | 541                        |
| Deferred Compensation in Hands of Insurance - Carriers                     |                          |                                  |                       |                             |                                   | 13,640                            |                                          |                                   |               |                                  |                                                       | 13,640                     |
| Federal and Municipal Allocations Unexpended                               |                          | 145,034                          |                       |                             |                                   |                                   |                                          |                                   |               |                                  |                                                       | 145,034                    |
| State Allocations Unexpended                                               |                          | 6,120                            |                       |                             |                                   |                                   |                                          |                                   |               |                                  |                                                       | 6,120                      |
| State Bonds Authorized and Unissued                                        |                          |                                  | 87,295                |                             |                                   |                                   |                                          |                                   |               |                                  |                                                       | 87,295                     |
| Land                                                                       |                          |                                  |                       | 1,630                       |                                   |                                   |                                          |                                   |               |                                  | 21,228                                                | 22,858                     |
| Fixed Assets                                                               |                          |                                  |                       | 50,441                      | 2,936                             |                                   |                                          |                                   |               |                                  | 95,601                                                | 148,978                    |
| Accumulated Depreciation                                                   |                          |                                  |                       | (14,100)                    | (2,011)                           |                                   |                                          |                                   |               |                                  | (11,576)                                              | (27,687)                   |
| Unbilled Charges - Current                                                 |                          |                                  |                       |                             |                                   |                                   |                                          | 2,048                             |               |                                  |                                                       | 2,048                      |
| Other Assets                                                               |                          |                                  |                       | 301                         |                                   |                                   |                                          | 492                               |               |                                  | 9,300                                                 | 10,093                     |
| Amount Available in Debt Service Funds                                     |                          |                                  |                       |                             |                                   |                                   |                                          |                                   |               | 2,392                            | 219                                                   | 2,611                      |
| Amount to be Provided for Retirement of General Long-Term Debt             |                          |                                  |                       |                             |                                   |                                   | 239,135                                  |                                   |               | 17,178                           |                                                       | 256,313                    |
| Rentals Due for Payment of Principal and Current Interest on Revenue Bonds |                          |                                  |                       |                             |                                   |                                   |                                          |                                   |               |                                  | 22,493                                                | 22,493                     |
| <b>Total Assets</b>                                                        | <b>\$95,560</b>          | <b>\$293,813</b>                 | <b>\$130,915</b>      | <b>\$ 72,144</b>            | <b>\$ 10,771</b>                  | <b>\$759,215</b>                  | <b>\$ 239,135</b>                        | <b>\$ 30,868</b>                  | <b>\$ 607</b> | <b>\$ 19,570</b>                 | <b>\$ 1,704,973</b>                                   | <b>\$ 3,357,571</b>        |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit I-2

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1983

(Expressed in Thousands)

|                                                            | Governmental Fund Types  |                                     |                          | Proprietary Fund Types      |                                      | *(9)<br>Trust<br>and<br>Agency<br>(G-1) | *(10)<br>General<br>Long-Term<br>Debt<br>(H-1) | University and College Fund Types |                     |                                        | *(14)<br>Public<br>Authorities<br>and<br>Corporations<br>(J-1) | Total<br>(Memorandum<br>Only) |
|------------------------------------------------------------|--------------------------|-------------------------------------|--------------------------|-----------------------------|--------------------------------------|-----------------------------------------|------------------------------------------------|-----------------------------------|---------------------|----------------------------------------|----------------------------------------------------------------|-------------------------------|
|                                                            | *(4)<br>General<br>(A-1) | *(5)<br>Special<br>Revenue<br>(B-1) | Bond<br>Capital<br>(D-1) | *(7)<br>Enterprise<br>(E-1) | *(8)<br>Internal<br>Service<br>(F-1) |                                         |                                                | *(6)<br>Governmental<br>(B-11)    | Fiduciary<br>(B-12) | General<br>Long-Term<br>Debt<br>(B-13) |                                                                |                               |
| LIABILITIES AND FUND EQUITY                                |                          |                                     |                          |                             |                                      |                                         |                                                |                                   |                     |                                        |                                                                |                               |
| Liabilities:                                               |                          |                                     |                          |                             |                                      |                                         |                                                |                                   |                     |                                        |                                                                |                               |
| Vouchers and Accounts Payable                              | \$42,453                 | \$ 4,993                            | \$ 1,438                 | \$ 2,434                    | \$ 4,432                             | \$ 906                                  | \$                                             | \$ 7,936                          | \$ 9                | \$                                     | \$ 833                                                         | \$ 65,434                     |
| Due to Other Funds                                         |                          | 1,180                               | 41,715                   | 2,961                       | 3,478                                |                                         |                                                | 2,032                             | 125                 |                                        | 10,313                                                         | 61,804                        |
| Due to Other Governments and Agencies                      | 10,541                   | 90,491                              |                          | 50                          |                                      | 7,518                                   |                                                | 24                                |                     |                                        |                                                                | 108,624                       |
| Due to State Employees - R.I. Deferred Compensation        |                          |                                     |                          |                             |                                      | 13,639                                  |                                                |                                   |                     |                                        |                                                                | 13,639                        |
| Accrued Liabilities                                        | 14,028                   | 1,051                               |                          | 1,151                       | 286                                  | 5                                       |                                                |                                   |                     |                                        | 44,568                                                         | 61,089                        |
| Deferred Revenue                                           |                          | 2,518                               |                          | 357                         |                                      |                                         |                                                | 3,145                             |                     |                                        | 9,630                                                          | 15,650                        |
| Custodial Accounts                                         |                          |                                     |                          |                             |                                      | 1,571                                   |                                                |                                   | 473                 |                                        |                                                                | 2,044                         |
| Notes Payable                                              |                          |                                     |                          |                             |                                      |                                         |                                                |                                   |                     |                                        | 7,000                                                          | 7,000                         |
| Other Liabilities                                          | 1,912                    | 16                                  | 1                        | 786                         |                                      |                                         |                                                |                                   |                     |                                        | 35,470                                                         | 38,185                        |
| Bonds Payable                                              |                          |                                     |                          | 9,400                       |                                      |                                         | 239,135                                        |                                   |                     | 19,570                                 | 1,451,039                                                      | 1,719,144                     |
| Loans Payable                                              |                          |                                     |                          | 10,058                      |                                      |                                         |                                                |                                   |                     |                                        | 3,582                                                          | 13,640                        |
| Total Liabilities                                          | \$68,934                 | \$100,249                           | \$ 43,154                | \$ 27,197                   | \$ 8,196                             | \$ 23,639                               | \$ 239,135                                     | \$ 13,137                         | \$ 607              | \$ 19,570                              | \$ 1,562,435                                                   | \$ 2,106,253                  |
| Fund Equity:                                               |                          |                                     |                          |                             |                                      |                                         |                                                |                                   |                     |                                        |                                                                |                               |
| Equity in Fixed Assets of Automotive Equipment Fund        | \$                       | \$                                  | \$                       | \$                          | \$ 925                               | \$                                      | \$                                             | \$                                | \$                  | \$                                     | \$                                                             | \$ 925                        |
| Contributed Capital                                        |                          |                                     |                          | 25,332                      |                                      |                                         |                                                |                                   |                     |                                        | 11,126                                                         | 36,458                        |
| Reserved for Purchase and/or Replacement of Motor Vehicles |                          |                                     |                          |                             | 1,012                                |                                         |                                                |                                   |                     |                                        |                                                                | 1,012                         |
| Reserved for Federal Food Commodities                      |                          |                                     |                          |                             | 385                                  |                                         |                                                |                                   |                     |                                        |                                                                | 385                           |
| Retained Earnings                                          |                          |                                     |                          | 19,615                      | 232                                  |                                         |                                                |                                   |                     |                                        | (4,333)                                                        | 15,514                        |
| Fund Balance:                                              |                          |                                     |                          |                             |                                      |                                         |                                                |                                   |                     |                                        |                                                                |                               |
| Reserved for Encumbrances                                  |                          | 39,863                              | 8,594                    |                             |                                      | 27                                      |                                                | 69                                |                     |                                        |                                                                | 48,553                        |
| Reserved for Incompleted Projects                          |                          | 60,633                              | 46,655                   |                             |                                      |                                         |                                                | 6                                 |                     |                                        |                                                                | 107,294                       |
| Reserved for Debt Retirement                               |                          |                                     |                          |                             |                                      |                                         |                                                | 2,430                             |                     |                                        |                                                                | 2,430                         |
| Appropriations Carried Forward                             | 19,217                   |                                     |                          |                             |                                      |                                         |                                                |                                   |                     |                                        |                                                                | 19,217                        |
| Reserved for Imprest Cash Advances                         | 99                       | 1                                   |                          |                             |                                      |                                         |                                                |                                   |                     |                                        |                                                                | 100                           |
| Reserved for Advances to Internal Service Funds            | 3,377                    |                                     |                          |                             |                                      |                                         |                                                |                                   |                     |                                        |                                                                | 3,377                         |
| Other Reserves                                             |                          |                                     |                          |                             | 21                                   |                                         |                                                | 15,226                            |                     |                                        | 114,485                                                        | 129,732                       |
| Stabilization & Premium Reserves - Group Life Insurance    |                          |                                     |                          |                             |                                      | 1,454                                   |                                                |                                   |                     |                                        |                                                                | 1,454                         |
| Unreserved                                                 | 3,933                    | 93,067                              | 32,512                   |                             |                                      | 734,095                                 |                                                |                                   |                     |                                        | 21,260                                                         | 884,867                       |
| Total Fund Equity                                          | \$26,626                 | \$193,564                           | \$ 87,761                | \$ 44,947                   | \$ 2,575                             | \$735,576                               | \$                                             | \$ 17,731                         | \$                  | \$                                     | \$ 142,538                                                     | \$ 1,251,318                  |
| Total Liabilities and Fund Equity                          | \$95,560                 | \$293,813                           | \$130,915                | \$ 72,144                   | \$ 10,771                            | \$759,215                               | \$ 239,135                                     | \$ 30,868                         | \$ 607              | \$ 19,570                              | \$ 1,704,973                                                   | \$ 3,357,571                  |

\*See Notes to Combined Financial Statements.

Parentheses denote red figure.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit II

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES AND TRUST FUNDS

For the Fiscal Year Ended June 30, 1983

(Expressed in Thousands)

|                                                                             | Governmental Fund Types  |                                     |                                     |                          |                                      | Total<br>(Memorandum<br>Only) |
|-----------------------------------------------------------------------------|--------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------|-------------------------------|
|                                                                             | *(4)<br>General<br>(A-2) | *(5)<br>Special<br>Revenue<br>(B-2) | Debt<br>Service<br>Sinking<br>(C-2) | Bond<br>Capital<br>(D-2) | *(9)<br>Trust<br>and Agency<br>(G-2) |                               |
| Revenues:                                                                   |                          |                                     |                                     |                          |                                      |                               |
| Taxes                                                                       | \$ 714,945               | \$134,029                           | \$                                  | \$                       | \$                                   | \$ 848,974                    |
| Fines and Penalties                                                         | 9,334                    |                                     |                                     |                          |                                      | 9,334                         |
| Licenses, Fees, Sales, and Services                                         | 105,177                  | 1,898                               |                                     |                          | 1,516                                | 108,591                       |
| Shared Federal Revenue                                                      | 217                      |                                     |                                     |                          |                                      | 217                           |
| Departmental Restricted Revenues                                            | 18,621                   |                                     |                                     |                          |                                      | 18,621                        |
| Intergovernmental Revenue                                                   |                          |                                     |                                     |                          |                                      |                               |
| Federal                                                                     | 291,707                  | 97,158                              |                                     | 7,891                    |                                      | 396,756                       |
| State                                                                       |                          | 20,285                              |                                     |                          |                                      | 20,285                        |
| Municipal                                                                   |                          | 75                                  |                                     |                          |                                      | 75                            |
| Contributions                                                               |                          | 3,951                               |                                     |                          | 104,168                              | 108,119                       |
| Income from Investments                                                     | 309                      | 5,600                               | 16                                  |                          | 63,122                               | 69,047                        |
| Intrafund Transfers                                                         | 136                      |                                     |                                     |                          |                                      | 136                           |
| Unclaimed Property                                                          |                          |                                     |                                     |                          | 2,859                                | 2,859                         |
| Miscellaneous Income                                                        | 20,361                   | 504                                 |                                     |                          | 1,172                                | 22,037                        |
| State Bonds Authorized                                                      |                          |                                     |                                     | 42,500                   |                                      | 42,500                        |
| Total Revenues                                                              | <u>\$1,160,807</u>       | <u>\$263,500</u>                    | <u>\$ 16</u>                        | <u>\$50,391</u>          | <u>\$ 172,837</u>                    | <u>\$ 1,647,551</u>           |
| Expenditures:                                                               |                          |                                     |                                     |                          |                                      |                               |
| Individual and Family Development                                           | \$ 930,927               | \$172,736                           | \$ 500                              | \$14,056                 | \$ 61,592                            | \$ 1,179,811                  |
| Economic Development                                                        | 51,615                   | 21,920                              |                                     | 856                      |                                      | 74,391                        |
| Public Safety                                                               | 29,768                   | 2,938                               |                                     |                          |                                      | 32,706                        |
| Transportation                                                              | 56,953                   | 39,437                              |                                     | 14,312                   |                                      | 110,702                       |
| Comprehensive Support                                                       | 101,651                  |                                     |                                     |                          |                                      | 101,651                       |
| Miscellaneous Expenses                                                      |                          |                                     |                                     |                          | 2,044                                | 2,044                         |
| Total Expenditures                                                          | <u>\$1,170,914</u>       | <u>\$237,031</u>                    | <u>\$ 500</u>                       | <u>\$29,224</u>          | <u>\$ 63,636</u>                     | <u>\$ 1,501,305</u>           |
| Excess of Revenues over<br>(under) Expenditures                             | <u>\$ (10,107)</u>       | <u>\$ 26,469</u>                    | <u>\$ (484)</u>                     | <u>\$21,167</u>          | <u>\$ 109,201</u>                    | <u>\$ 146,246</u>             |
| Other Financing Sources (Uses):                                             |                          |                                     |                                     |                          |                                      |                               |
| Increase in Reappropriations                                                | \$ (4,337)               | \$                                  | \$                                  | \$                       | \$                                   | \$ (4,337)                    |
| Increase in Amounts due from<br>Federal Government                          | 1,751                    |                                     |                                     |                          |                                      | 1,751                         |
| Adjustments-Prior Year Transactions                                         | 1,829                    |                                     |                                     |                          |                                      | 1,829                         |
| Interfund and Intrafund Transfers                                           | 6,673                    | (5,269)                             | (16)                                |                          | (3,184)                              | (1,796)                       |
| Employers' Direct Repayment of Advance<br>from Federal Unemployment Account |                          | 11,515                              |                                     |                          |                                      | 11,515                        |
| Repayment of Loans                                                          | 4,950                    |                                     |                                     |                          |                                      | 4,950                         |
| Total Other Financing<br>Sources (Uses)                                     | <u>\$ 10,866</u>         | <u>\$ 6,246</u>                     | <u>\$ (16)</u>                      | <u>\$</u>                | <u>\$ (3,184)</u>                    | <u>\$ 13,912</u>              |
| Increase (Decrease)<br>in Fund Balance                                      | <u>\$ 759</u>            | <u>\$ 32,715</u>                    | <u>\$ (500)</u>                     | <u>\$21,167</u>          | <u>\$ 106,017</u>                    | <u>\$ 160,158</u>             |
| Fund Balance, July 1                                                        | <u>3,174</u>             | <u>160,850</u>                      | <u>500</u>                          | <u>66,594</u>            | <u>629,559</u>                       | <u>860,677</u>                |
| Fund Balance, June 30                                                       | <u>\$ 3,933</u>          | <u>\$193,565</u>                    | <u>\$</u>                           | <u>\$87,761</u>          | <u>\$ 735,576</u>                    | <u>\$ 1,020,835</u>           |

\*See Notes to Combined Financial Statements.  
Parentheses denote red figure.



## UNIVERSITY AND COLLEGES

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1983

(Expressed in Thousands)

|                                                      | University<br>of<br>Rhode Island<br>(B-15) | Rhode Island<br>College<br>(B-18) | Community<br>College of<br>Rhode Island<br>(B-21) | *(6)<br>Total<br>(Memorandum<br>Only) |
|------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------------|---------------------------------------|
| Revenues:                                            |                                            |                                   |                                                   |                                       |
| Student Tuition and Fees                             | \$ 22,213                                  | \$ 6,964                          | \$ 5,661                                          | \$ 34,838                             |
| State Appropriations                                 | 47,662                                     | 22,236                            | 18,471                                            | 88,369                                |
| Workers' Compensation Reimbursement                  |                                            | 57                                |                                                   | 57                                    |
| Federal Appropriations - Restricted                  |                                            | 23                                |                                                   | 23                                    |
| Grants, Student Aid and Indirect                     |                                            |                                   |                                                   |                                       |
| Costs Recovered:                                     |                                            |                                   |                                                   |                                       |
| Federal                                              | 25,550                                     | 4,064                             | 2,414                                             | 32,028                                |
| State and Other                                      | 684                                        | 543                               | 266                                               | 1,493                                 |
| Private                                              | 1,278                                      |                                   | 93                                                | 1,371                                 |
| Educational Activities Revenue                       |                                            | 395                               |                                                   | 395                                   |
| Auxiliary Enterprise Revenue                         | 18,119                                     | 3,604                             | 1,851                                             | 23,574                                |
| Investment Income                                    | 174                                        | 242                               | 228                                               | 644                                   |
| Interest Income on Loans                             |                                            | 33                                |                                                   | 33                                    |
| Other Sources                                        | 3,505                                      | 109                               | 499                                               | 4,113                                 |
| Total Revenues                                       | <u>\$119,185</u>                           | <u>\$38,270</u>                   | <u>\$29,483</u>                                   | <u>\$186,938</u>                      |
| Expenditures:                                        |                                            |                                   |                                                   |                                       |
| Personnel Services                                   | \$ 64,610                                  | \$25,442                          | \$18,141                                          | \$108,193                             |
| Operating Expenses:                                  |                                            |                                   |                                                   |                                       |
| Cost of Sales                                        | 4,423                                      | 1,305                             | 1,268                                             | 6,996                                 |
| Out of State Travel                                  | 354                                        | 82                                | 22                                                | 458                                   |
| Repairs                                              | 2,089                                      | 1,024                             | 483                                               | 3,596                                 |
| Utilities                                            | 5,224                                      | 1,318                             | 1,057                                             | 7,599                                 |
| Other                                                | 9,646                                      | 2,949                             | 2,031                                             | 14,626                                |
| Sponsored Programs                                   | 18,926                                     |                                   | 672                                               | 19,598                                |
| Student Aid                                          | 6,825                                      | 3,635                             | 2,461                                             | 12,925                                |
| Capital                                              | 3,199                                      | 898                               | 1,016                                             | 5,113                                 |
| Debt Service:                                        |                                            |                                   |                                                   |                                       |
| College Obligations                                  | 1,144                                      | 235                               | 181                                               | 1,560                                 |
| State Obligations                                    | 2,316                                      | 1,081                             | 2,057                                             | 5,454                                 |
| Provision for Doubtful Loans                         |                                            | (31)                              |                                                   | (31)                                  |
| Loan Cancellations                                   |                                            | 52                                |                                                   | 52                                    |
| Total Expenditures                                   | <u>\$118,760</u>                           | <u>\$37,990</u>                   | <u>\$29,389</u>                                   | <u>\$186,139</u>                      |
| Excess of Revenues over Expenditures                 | <u>\$ 425</u>                              | <u>\$ 280</u>                     | <u>\$ 94</u>                                      | <u>\$ 799</u>                         |
| Other Financing Sources (Uses):                      |                                            |                                   |                                                   |                                       |
| Operating Transfers In                               | \$ 1,404                                   | \$ 92                             | \$ 453                                            | \$ 1,949                              |
| Operating Transfers Out:                             |                                            |                                   |                                                   |                                       |
| General Education Fund                               |                                            |                                   | (278)                                             | (278)                                 |
| Mandatory                                            | (1,309)                                    | (92)                              | (175)                                             | (1,576)                               |
| Nonmandatory                                         | (95)                                       |                                   |                                                   | (95)                                  |
| Board of Governors for Higher<br>Education Transfers | 243                                        | (50)                              | (193)                                             |                                       |
| Total Other Financing Sources (Uses)                 | <u>\$ 243</u>                              | <u>\$ (50)</u>                    | <u>\$ (193)</u>                                   | <u>\$</u>                             |
| Increase (Decrease) in Fund Balance                  | \$ 668                                     | \$ 230                            | \$ (99)                                           | \$ 799                                |
| Fund Balance, July 1                                 | <u>\$ 12,180</u>                           | <u>\$ 3,475</u>                   | <u>\$ 1,277</u>                                   | <u>\$ 16,932</u>                      |
| Fund Balance, June 30                                | <u>\$ 12,848</u>                           | <u>\$ 3,705</u>                   | <u>\$ 1,178</u>                                   | <u>\$ 17,731</u>                      |

\*See Notes to Combined Financial Statements.  
Parentheses denotes red figure.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit IV

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
ALL PROPRIETARY FUND TYPES

For the Fiscal Year Ended June 30, 1983

(Expressed in Thousands)

|                                                              | * (7)<br>Enterprise<br>(E-2) | * (8)<br>Internal<br>Service<br>(F-2) | Total<br>(Memorandum<br>Only) |
|--------------------------------------------------------------|------------------------------|---------------------------------------|-------------------------------|
| Revenues:                                                    |                              |                                       |                               |
| Sales                                                        | \$ 42,824                    | \$ 44,594                             | \$ 87,418                     |
| Municipal Assessments                                        | 9,254                        |                                       | 9,254                         |
| Collections of Guarantee Fees                                | 1,233                        |                                       | 1,233                         |
| Appropriations from General Fund                             | 7,456                        | 56                                    | 7,512                         |
| Federal Grants                                               | 391                          |                                       | 391                           |
| Lease and Sale of Property, Registration Fees, and Easements | 221                          |                                       | 221                           |
| Interest Earnings                                            | 2,288                        | 60                                    | 2,348                         |
| Contributions                                                | 20                           |                                       | 20                            |
| Miscellaneous                                                | 748                          |                                       | 748                           |
| Total Revenues                                               | \$ 64,435                    | \$ 44,710                             | \$ 109,145                    |
| Expenses:                                                    |                              |                                       |                               |
| Supplies, Materials, and Services                            | \$ 11,271                    | \$ 43,908                             | \$ 55,179                     |
| Grants, Scholarships, and Contract Programs                  | 7,384                        |                                       | 7,384                         |
| Prize Awards                                                 | 21,725                       |                                       | 21,725                        |
| Default Property Expenditures                                | 26                           |                                       | 26                            |
| Interest on Bonds and Notes                                  | 1,916                        |                                       | 1,916                         |
| Depreciation and Amortization                                | 2,480                        |                                       | 2,480                         |
| Total Expenses                                               | \$ 44,802                    | \$ 43,908                             | \$ 88,710                     |
| Net Income                                                   | \$ 19,633                    | \$ 802                                | \$ 20,435                     |
| Other Changes in Retained Earnings:                          |                              |                                       |                               |
| Deficit Reimbursement (Earnings Transfer) - General Fund     |                              | (206)                                 | (206)                         |
| Interfund Transfers                                          | (14,442)                     |                                       | (14,442)                      |
| Net Increase in Retained Earnings                            | \$ 5,191                     | \$ 596                                | \$ 5,787                      |
| Retained Earnings - July 1                                   | 14,423                       | 670                                   | 15,093                        |
| Retained Earnings - June 30                                  | \$ 19,614                    | \$ 1,266                              | \$ 20,880                     |

\*See Notes to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY  
PUBLIC AUTHORITIES AND CORPORATIONS

Exhibit V

For the Fiscal Year Ended June 30, 1983

(Expressed in Thousands)

Revenues:

|                                     |                  |
|-------------------------------------|------------------|
| Licenses, Fees, Sales, and Services | \$ 23,869        |
| Rental Income                       | 5,145            |
| State of Rhode Island Subsidy       | 6,146            |
| Federal Grants                      | 5,776            |
| Interest Earnings                   | 136,567          |
| Other Income                        | <u>1,089</u>     |
| Total Revenues                      | <u>\$178,592</u> |

Expenses:

|                                           |                  |
|-------------------------------------------|------------------|
| Supplies, Materials, and Services         | \$ 33,024        |
| Additions to Reserve for Maintenance      | 3,600            |
| Debt Service                              | 113,968          |
| Depreciation, Depletion, and Amortization | 5,935            |
| Miscellaneous                             | <u>25</u>        |
| Total Expenses                            | <u>\$156,552</u> |
| Net Income                                | \$ 22,040        |

Other Changes in Fund Equity:

|                             |                         |
|-----------------------------|-------------------------|
| Contributed Capital         | <u>651</u>              |
| Net Increase in Fund Equity | \$ 22,691               |
| Fund Equity, July 1         | <u>119,847</u>          |
| Fund Equity, June 30        | <u><u>\$142,538</u></u> |

See Notes to Combined Financial Statements and refer to Exhibit J-2.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit VI

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION  
ALL PROPRIETARY FUND TYPES

For Fiscal Year Ended June 30, 1983

(Expressed in Thousands)

|                                                                              | *(7)<br>Enterprise<br>(E-3) | *(8)<br>Internal<br>Service<br>(F-3) | Total<br>(Memorandum<br>Only) |
|------------------------------------------------------------------------------|-----------------------------|--------------------------------------|-------------------------------|
| <u>Sources of Financial Resources:</u>                                       |                             |                                      |                               |
| Operations:                                                                  |                             |                                      |                               |
| Sales                                                                        | \$ 48,226                   | \$ 45,242                            | \$ 93,468                     |
| Collections of Mortgage Insurance Premiums                                   | 135                         |                                      | 135                           |
| Intergovernmental Revenue                                                    |                             |                                      |                               |
| Federal                                                                      | 2,363                       |                                      | 2,363                         |
| State                                                                        | 392                         |                                      | 392                           |
| Lease and Sale of Property, Registration Fees,<br>and Easements              | 157                         |                                      | 157                           |
| Recoveries on Guaranteed Loans                                               | 84                          |                                      | 84                            |
| Miscellaneous                                                                |                             | 28                                   | 28                            |
| Net Credits to Income not Requiring Current Outlay<br>of Financial Resources | (184)                       |                                      | (184)                         |
| Total Financial Resources from Operations                                    | \$ 51,173                   | \$ 45,270                            | \$ 96,443                     |
| Other Sources:                                                               |                             |                                      |                               |
| Proceeds from Sale of Investments                                            | 78,068                      | 3,473                                | 81,541                        |
| Proceeds from Sale of Bonds                                                  | 5,000                       |                                      | 5,000                         |
| Collections on Loans and Mortgages                                           | 184                         |                                      | 184                           |
| Interfund Transfers                                                          | 11,365                      | 56                                   | 11,421                        |
| Investment Earnings and Other Income                                         | 2,779                       | 60                                   | 2,839                         |
| Changes in Accounts Payable, Accrued Liabilities,<br>and Other - Net         | 136                         |                                      | 136                           |
| Total Sources of Financial Resources                                         | \$ 148,705                  | \$ 48,859                            | \$ 197,564                    |
| <u>Uses of Financial Resources:</u>                                          |                             |                                      |                               |
| Operations:                                                                  |                             |                                      |                               |
| Supplies, Materials, and Services                                            | \$ 38,501                   | \$ 43,596                            | \$ 82,097                     |
| Grants, Scholarships, and Contract Programs                                  | 7,384                       |                                      | 7,384                         |
| Payment of Loans                                                             | 132                         |                                      | 132                           |
| Refund of Receipts                                                           | 11                          | 10                                   | 21                            |
| Total Financial Resources for Operations                                     | \$ 46,028                   | \$ 43,606                            | \$ 89,634                     |
| Other Uses:                                                                  |                             |                                      |                               |
| Loans Issued                                                                 | 363                         |                                      | 363                           |
| Return of Advance from General Fund                                          | 2,650                       |                                      | 2,650                         |
| Acquisition of Foreclosed Property                                           | 25                          |                                      | 25                            |
| Debt Service                                                                 | 1,483                       |                                      | 1,483                         |
| Purchase of Investments                                                      | 82,325                      | 3,826                                | 86,151                        |
| Interfund Transfers                                                          | 14,211                      | 206                                  | 14,417                        |
| Fixed Assets                                                                 | 1,077                       |                                      | 1,077                         |
| Total Uses of Financial Resources                                            | \$ 148,162                  | \$ 47,638                            | \$ 195,800                    |
| Increase in Cash                                                             | \$ 543                      | \$ 1,221                             | \$ 1,764                      |
| Cash, July 1                                                                 | 2,473                       | 4,571                                | 7,044                         |
| Cash, June 30                                                                | \$ 3,016                    | \$ 5,792                             | \$ 8,808                      |

\*See Notes to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION  
PUBLIC AUTHORITIES AND CORPORATIONS

Exhibit VII

For the Fiscal Year Ended June 30, 1983

(Expressed in Thousands)

Sources of Funds:

|                                       |                  |
|---------------------------------------|------------------|
| Licenses, Fees, Sales, and Services   | \$ 23,673        |
| Rental Income                         | 5,762            |
| Proceeds from Sale of Bonds and Notes | 213,905          |
| Interest Earnings                     | 137,233          |
| Repayment of Loans                    | 75,512           |
| State of Rhode Island Subsidy         | 6,018            |
| Federal Grants                        | 5,842            |
| Other Sources                         | <u>13,735</u>    |
| Total Sources of Funds                | <u>\$481,680</u> |

Uses of Funds:

|                                   |                  |
|-----------------------------------|------------------|
| Supplies, Materials, and Services | \$ 33,510        |
| Loans Issued                      | 184,912          |
| Debt Service                      | 176,370          |
| Other Uses                        | <u>1,443</u>     |
| Total Uses of Funds               | <u>\$396,235</u> |

|                             |           |
|-----------------------------|-----------|
| Excess of Sources Over Uses | \$ 85,445 |
|-----------------------------|-----------|

Other Changes in Financial Position:

|                                   |            |
|-----------------------------------|------------|
| (Increase) in Investments         | (75,896)   |
| Interfund and Intrafund Transfers | (8,110)    |
| Decrease in Other Assets          | <u>309</u> |

|                       |                         |
|-----------------------|-------------------------|
| Increase in Cash      | \$ 1,748                |
| Cash Balance, July 1  | <u>15,425</u>           |
| Cash Balance, June 30 | <u><u>\$ 17,173</u></u> |

See Notes to Combined Financial Statements and refer to Exhibit J-3.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit VIII

GENERAL FUND  
STATEMENT OF GENERAL REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1983

(Expressed in Thousands)

|                                                      | *(4)<br>Legislative Enacted |                   | Actual     | Actual<br>Under<br>(Over)<br>Amended<br>Budget |
|------------------------------------------------------|-----------------------------|-------------------|------------|------------------------------------------------|
|                                                      | Original<br>Budget          | Amended<br>Budget |            |                                                |
| <b>Resources:</b>                                    |                             |                   |            |                                                |
| General Revenues:                                    |                             |                   |            |                                                |
| Taxes                                                | \$726,518                   | \$718,508         | \$714,945  | \$ 3,563                                       |
| Licenses and Fees                                    | 10,480                      | 10,302            | 11,013     | (711)                                          |
| Fines and Penalties                                  | 9,400                       | 9,271             | 9,334      | (63)                                           |
| Sales and Services                                   | 89,137                      | 92,974            | 94,164     | (1,190)                                        |
| Income from Investments                              | 4,500                       | 200               | 309        | (109)                                          |
| Miscellaneous Revenue                                | 23,634                      | 18,811            | 20,361     | (1,550)                                        |
| Shared Federal Revenue                               |                             |                   | 217        | (217)                                          |
| Total General Revenues                               | \$863,669                   | \$850,066         | \$850,343  | \$ (277)                                       |
| Appropriations Carried Forward                       | 4,309                       | 4,312             | 4,312      |                                                |
| Utilization of June 30, 1982 Available Fund Balance  | 1,652                       | 313               |            | 313                                            |
| Total Resources                                      | \$869,630                   | \$854,691         | \$854,655  | \$ 36                                          |
| <b>General Expenditures:</b>                         |                             |                   |            |                                                |
| Mental Health, Retardation and Hospitals             | \$125,856                   | \$128,301         | \$128,301  | \$                                             |
| Health                                               | 17,586                      | 17,327            | 17,054     | 273                                            |
| Social and Rehabilitative Services                   | 162,241                     | 166,091           | 165,925    | 166                                            |
| Corrections                                          | 24,059                      | 25,833            | 25,707     | 126                                            |
| Elementary and Secondary Education                   | 194,514                     | 194,233           | 193,111    | 1,122                                          |
| State Library Services                               | 2,340                       | 2,283             | 2,268      | 15                                             |
| Labor                                                | 3,546                       | 3,812             | 3,812      |                                                |
| Environmental Management                             | 18,397                      | 17,943            | 17,540     | 403                                            |
| Business Regulation                                  | 2,445                       | 2,456             | 2,394      | 62                                             |
| Transportation                                       | 56,723                      | 57,074            | 53,497     | 3,577                                          |
| Executive                                            | 17,499                      | 17,888            | 17,869     | 19                                             |
| State                                                | 2,231                       | 2,213             | 2,028      | 185                                            |
| Attorney General                                     | 3,673                       | 4,226             | 4,117      | 109                                            |
| Treasury                                             | 2,162                       | 2,229             | 2,171      | 58                                             |
| Administration                                       | 31,847                      | 31,677            | 31,092     | 585                                            |
| Community Affairs                                    | 19,981                      | 19,668            | 19,601     | 67                                             |
| Legislative                                          | 7,250                       | 7,708             | 7,170      | 538                                            |
| Judicial                                             | 16,467                      | 16,433            | 15,833     | 600                                            |
| Other Commissions and Agencies                       | 9,474                       | 9,875             | 9,800      | 75                                             |
| General                                              | 11,548                      | 4,562             | 1,592      | 2,970                                          |
| Special Legislative Appropriations                   | 392                         | 628               | 360        | 268                                            |
| Economic Development                                 | 4,900                       | 4,905             | 4,800      | 105                                            |
| Elderly Affairs                                      | 3,033                       | 2,955             | 2,867      | 88                                             |
| Children and Their Families                          | 34,505                      | 33,965            | 32,614     | 1,351                                          |
| Higher Education                                     | 96,961                      | 96,806            | 96,776     | 30                                             |
| Total General Expenditures                           | \$869,630                   | \$871,091         | \$858,299  | \$ 12,792                                      |
| Excess of Revenues over (under) Expenditures         | \$                          | \$ (16,400)       | \$ (3,644) | \$ (12,756)                                    |
| <b>Other Financing Sources (Uses):</b>               |                             |                   |            |                                                |
| Repayment of Loans                                   | \$                          | \$ 4,800          | \$ 4,950   | \$ (150)                                       |
| Prior Year Adjustment of Expenditures - Highway Fund |                             | 6,000             | 6,674      | (674)                                          |
| Prior Year Expenditure Refunds and Adjustments       |                             | 2,100             | 1,836      | 264                                            |
| Year-End Departmental Recoveries                     |                             | 3,500             |            | 3,500                                          |
| Reappropriations                                     |                             |                   | (9,057)    | 9,057                                          |
| Total Other Financing Sources (Uses)                 | \$                          | \$ 16,400         | \$ 4,403   | \$ 11,997                                      |
| Increase in Fund Balance                             | \$                          | \$                | \$ 759     | \$ (759)                                       |

\*See Notes to Combined Financial Statements.

Note: Above statement reflects only the General Fund. Refer to Exhibit IX for University and College funds.  
Other Special Revenue funds do not have Legislative enacted budgets.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit IX

UNIVERSITY AND COLLEGES  
GENERAL EDUCATIONAL FUNDSCOMBINED STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES -  
BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1983

(Expressed in Thousands)

|                                                                                    | Executive/<br>Legislative<br>as Enacted | Budget<br>Board of Governors<br>For Education -<br>Final Allocation | Actual    | Variance -<br>Board of Governors<br>Over (Under)<br>Actual |
|------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|-----------|------------------------------------------------------------|
| Revenues:                                                                          |                                         |                                                                     |           |                                                            |
| State Appropriations                                                               | \$ 87,681                               | \$ 88,368                                                           | \$ 88,368 | \$                                                         |
| Student Tuition and Fees                                                           | 36,193                                  | 34,781                                                              | 34,837    | (56)                                                       |
| Indirect Costs Recovered                                                           | 3,477                                   | 3,680                                                               | 3,866     | (186)                                                      |
| Other Sources                                                                      | 3,124                                   | 3,304                                                               | 3,780     | (476)                                                      |
| Sales and Services<br>of Auxiliary Enterprises                                     | 1,854                                   | 1,923                                                               | 1,856     | 67                                                         |
| Workers' Compensation Reimbursement                                                |                                         | 57                                                                  | 57        |                                                            |
| Total Revenues                                                                     | \$132,329                               | \$132,113                                                           | \$132,764 | \$ (651)                                                   |
| Expenditures:                                                                      |                                         |                                                                     |           |                                                            |
| Personnel Services                                                                 | \$ 94,827                               | \$ 93,532                                                           | \$ 94,176 | \$ (644)                                                   |
| Operating Expenses:                                                                |                                         |                                                                     |           |                                                            |
| Out of State Travel                                                                | \$ 326                                  | \$ 329                                                              | \$ 314    | \$ 15                                                      |
| Repairs                                                                            | 1,749                                   | 2,144                                                               | 2,256     | (112)                                                      |
| Utilities                                                                          | 6,547                                   | 5,790                                                               | 5,605     | 185                                                        |
| Other                                                                              | 11,640                                  | 12,447                                                              | 12,366    | 81                                                         |
| Total Operating Expenses                                                           | \$ 20,262                               | \$ 20,710                                                           | \$ 20,541 | \$ 169                                                     |
| Student Aid                                                                        | \$ 4,263                                | \$ 4,885                                                            | \$ 4,841  | \$ 44                                                      |
| Capital                                                                            | 4,444                                   | 4,687                                                               | 4,611     | 76                                                         |
| Debt Service                                                                       | 5,455                                   | 5,454                                                               | 5,455     | (1)                                                        |
| Auxiliary Enterprise                                                               | 1,538                                   | 1,482                                                               | 1,335     | 147                                                        |
| Academic College Overhead                                                          | 1,540                                   | 1,881                                                               | 1,658     | 223                                                        |
| Total Expenditures                                                                 | \$132,329                               | \$132,631                                                           | \$132,617 | \$ 14                                                      |
| Excess of Revenues over<br>(under) Expenditures                                    | \$                                      | \$ (518)                                                            | \$ 147    | \$ (665)                                                   |
| Allocations to:                                                                    |                                         |                                                                     |           |                                                            |
| Auxiliary Enterprise                                                               | \$                                      | \$                                                                  | \$ (126)  | \$ 126                                                     |
| Encumbrances                                                                       |                                         |                                                                     | (58)      | 58                                                         |
| Other Financing Sources (Uses):                                                    |                                         |                                                                     |           |                                                            |
| 1982 Academic College Overhead                                                     |                                         |                                                                     |           |                                                            |
| Carry Forward                                                                      |                                         | 240                                                                 | (230)     | 470                                                        |
| Bond Revenue Fund Transfer                                                         |                                         | 278                                                                 | 278       |                                                            |
| 1983 Board of Governors<br>for Higher Education                                    |                                         |                                                                     |           |                                                            |
| Transfer In                                                                        |                                         |                                                                     | 243       | (243)                                                      |
| Transfer Out                                                                       |                                         |                                                                     | (243)     | 243                                                        |
| Excess of Revenues Over (Under) Expenditures<br>and Other Financing Sources (Uses) | \$                                      | \$                                                                  | \$ 11     | \$ (11)                                                    |

See Note 6 to Combined Financial Statements.  
Parentheses denote red figure.

# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 1. BASIS OF PRESENTATION OF COMBINED FINANCIAL STATEMENTS

The form and content of the accompanying combined financial statements are based on the principles of accounting and reporting prescribed by "Governmental Accounting, Auditing and Financial Reporting" (GAAFR, 1980), "Statement 1- Governmental Accounting and Financial Reporting Principles" (GAAFR Restatement, 1979) and "Statement 3 - Defining the Government's Reporting Entity" (NCGA Statement 3) published by the National Council on Governmental Accounting and by the industry audit guide, "Audits of State and Local Governmental Units" (ASLGU, 1974) published by the American Institute of Certified Public Accountants.

The combined financial statements, as enumerated in the table of contents, present an aggregation by fund type and account group of the individual funds and account groups encompassed within the State's accounting system and, for the first time, of the financial statements of certain public authorities and corporations, not part of that system but now considered to be part of the reporting entity of the State (See the following paragraph). The combined statements, which present financial data in summary form, are the general purpose financial statements of the State. Memorandum totals in the Combined Financial Statements do not represent consolidated amounts. References to combining and individual fund statements are for the purpose of aiding the reader of the Comprehensive Annual Financial Report.

NCGA Statement 3, effective for the fiscal year ended June 30, 1983, establishes criteria to be considered in determining the components of a reporting entity, principally financial interdependency and/or oversight responsibility. The following Authorities and Corporations, in addition to those previously included under the captions "Enterprise Funds" and "University and Colleges", meet the criteria and are included in the reporting entity under the caption "Public Authorities and Corporations".

- R.I. Port Authority and Economic Development Corporation (Port Authority)
- R.I. Water Resources Board Corporation (Water Resources Board)
- R.I. Solid Waste Management Corporation (Solid Waste Management Corporation)
- R.I. Housing and Mortgage Finance Corporation (Housing and Mortgage Finance Corporation)
- R.I. Public Transit Authority (Public Transit Authority)
- R.I. Turnpike and Bridge Authority (Turnpike and Bridge Authority)
- R.I. Public Buildings Authority (Public Buildings Authority)
- R.I. Student Loan Authority (Student Loan Authority)
- R.I. Industrial Facilities Corporation (Industrial Facilities Corporation)

Three other corporations have not been included: WSBE-TV, Howard Development Corporation and Rhode Island Health and Educational Building Corporation. The operations of the former are reflected in the general fund and the latter two do not meet the criteria of interdependency and oversight. As a result of this change in accounting, fund equity (\$119,847,000 after retroactive reduction of \$8,508,274 for change in recognition method of capital grant) and cash (\$15,425,000) at June 30, 1982 has been retroactively included in the combined statements of revenues, expenses and changes in fund equity and of changes in financial position of Public Authorities and Corporations for the year ended June 30, 1983.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

2. FUND ACCOUNTING AND FUND TYPES

The accounting system of the State and most of the Public Authorities and Corporations are organized and operated on a fund basis. Individual funds and account groups have been established as separate fiscal and accounting entities to account for financial resources and related liabilities and equities, which have been segregated to carry on specific activities or to obtain specific objectives. The individual funds and account groups have been classified by type as follows:

Funds

Governmental:

General fund  
Special revenue funds  
Debt service fund  
Bond capital fund

Proprietary:

Enterprise funds  
Internal service funds  
Trust and agency funds  
University and college funds  
Public Authorities and Corporations

Account groups

General fixed assets  
General long-term debt

General Fund - The General Fund accounts for the financing of the principal operations of the State government and most jointly financed State-Federal programs.

Special Revenue Funds - Special Revenue Funds, in accordance with legal mandates, have been established to account for specific revenues. The principal funds included in this classification are:

Highway Fund, which accounts for the availability of State and Federal funds to finance most highway projects and the allocation of such funds to projects.

Capital Center Project Fund, which accounts for the relocation of Amtrak's Rail Passenger Station and associated mainline right-of-way in Providence, R.I., and construction of integrated related improvements, as part of the implementation of both the Northeast Corridor Improvement Project and of the Capital Center Project.

Employment Security Funds, which account for funds available for the payment of benefits to employees who are unemployed or temporarily unable to work due to sickness or injury.

University and College Funds - The funds account for the activities of the state university, University of Rhode Island, and colleges, Rhode Island College and Community College of Rhode Island, including their educational functions, fiduciary activities and fixed assets and long-term debt.

Debt Service Fund - The Debt Service Fund accounts for the funds required to be provided for the retirement of the State's general obligation term bonds as they mature.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

2. FUND ACCOUNTING AND FUND TYPES (cont'd)

Bond Capital Fund - The Bond Capital Fund accounts for the authorization and sale of general obligation bonds, the proceeds of which are to be used to finance capital projects.

Enterprise Funds - From time to time, the General Assembly has established State Authorities for the purpose of financing and operating certain public facilities. The state statute creating each State Authority sets forth the degree of autonomy of each such instrumentality, and governs the nature of their operations, fiscal, and other procedures. Some are encompassed within the State's accounting system; others are not. For those included, enterprise funds have been established to account for their operations in a manner similar to private enterprises. The following are included in the combined financial statements as enterprise funds:

Blackstone Valley District Fund  
R.I. Industrial Building Mortgage Insurance Fund  
R.I. Recreational Building Mortgage Insurance Fund  
Water Development Fund  
State Lottery Fund  
R.I. Higher Education Assistance Authority Fund  
Narragansett Bay Water Quality Management District  
Commission Fund

Internal Service Funds - The Internal Service Funds account for the financing and providing of specified goods and services, on a centralized basis, for other departments and agencies.

Trust and Agency Funds - Trust and Agency Funds account for funds held in a trust or agency capacity. The principal funds included in this fund-type grouping are Employees' Retirement Fund, Municipal Employees' Retirement Fund, Custodial Funds-State Institutions and Payroll and Pension Clearing Fund.

General Fixed Assets Account Group - General Fixed Assets Account Group accounts for all fixed assets, other than those accounted for in the enterprise funds and public authorities and corporations.

General Long-Term Debt - General Long-Term Debt accounts for all unmatured general long-term debt other than debt accounted for in the enterprise funds and public authorities and corporations.

Public Authorities and Corporations - Public Authorities and Corporations are separate agencies of government that are not under the direct control of the State, but because of financial interdependency and/or the exercise of oversight responsibility are considered part of this State entity. (See Note 1 for enumeration of those included in this category.)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

3. SIGNIFICANT ACCOUNTING POLICIES

GOVERNMENTAL FUNDS

Basis of accounting - modified accrual

Revenue recognition

Revenues are recognized as received in cash except for (a) revenues susceptible to accrual and (b) revenues of a material amount that have not been received at the normal time of receipt.

Revenues susceptible to accrual include taxpayer assessed income, gross receipts, and sales taxes which are considered measurable when in the hands of intermediary collecting agents and are recognized at that time, taxes and accounts receivable deemed collectible and available, amounts due from the federal government in reimbursement of federal expenditures, federal allocations of federal expenditures (to the extent that matching State funds are available), federal grants for environmental and capital projects, and State bond funds authorized for issuance to finance highway or bond capital fund projects.

Estimated refunds of personal and corporate income taxes are not accrued and are payable from revenues of the following year.

Expenditures

Expenditures are recognized when the related delivery of goods has been made or services have been rendered. Exceptions to this rule include (1) accumulated unpaid vacation and sick pay which are recognized as paid; (2) principal and interest on long-term debt which are recognized when due.

Appropriation accounting

Unexpended restricted revenues and unexpended general and special appropriations, as reappropriated by the Governor, are carried forward at year end and are available for expenditure in the following year. The amount reappropriated, reflected in the balance sheet as part of fund equity, is accounted for as a use of resources in the current year and a source of resources in the subsequent year.

Advances from the general fund to internal service funds and departmental imprest cash funds are accounted for as a reduction of unreserved funds of the general fund. At year end, the amount of such funds is reflected as both an asset and as reserved fund balance.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

UNIVERSITY AND COLLEGE FUNDS

The governmental fund types, which finance most educational functions of the colleges include the general educational fund, special revenue funds, debt service funds and capital project funds. In addition, the institutions use fiduciary funds to account for funds held for others and the general fixed assets and general long-term debt account groups to account for such assets and debt.

PROPRIETARY FUNDS

Basis of accounting - accrual

Enterprise funds

The cost of fixed assets is capitalized and depreciation is provided on a straight line basis over the estimated useful lives of the assets.

Contributions from federal and state governments in aid of construction of the Blackstone Valley District Fund and the Narragansett Bay Water Quality Management District Fund are accounted for within the equity of these funds. Depreciation recognized on assets acquired or constructed by use of these funds is charged as an expense of operation. No adjustment is reflected in the statement of income or the contribution in aid of construction account for the amount of such depreciation.

Internal service funds

Fixed assets used in the operations of the internal service funds, except the automotive equipment fund, are financed by State appropriations to the user departments and agencies. Accordingly, the cost of such assets and related depreciation is not reflected in the financial statement of such funds.

Some costs of operating the internal service funds, including direct salaries, fringe benefits and indirect costs, are, for budgetary purposes, included in the appropriations of various departments accounted for within the general fund. Such costs are charged against the departmental appropriations rather than the internal service funds.

The automotive equipment fund was created to finance the replacement of automotive equipment by funding amounts included in the budget appropriations of the various departments and agencies; the cost of such equipment and related depreciation is reflected in the financial statements of internal service type funds.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

### Notes to Combined Financial Statements

#### 3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

##### Internal service funds -(cont'd)

Automobile replacement costs are generally financed through the medium of the automotive equipment fund by annual charges against the appropriations of the respective state agencies to which automobiles are assigned. The accounts of the automotive equipment fund show the cost and estimated depreciation of automobiles which will be replaced through this fund. Acquisitions prior to July 1, 1981 are valued at standard cost and those after July 1, 1981 are valued at actual cost.

Retained earnings in excess of 5% of the advances from the General Fund in the Internal Service Funds are transferred to the General Fund in the succeeding year. Deficits are normally reimbursed by General Fund appropriations.

#### TRUST AND AGENCY FUNDS

##### Basis of accounting - accrual

##### Retirement Funds

The retirement funds, Employees' Retirement and Municipal Employees' Retirement, account for the plan assets held in custody of the General Treasurer for the benefit of plan members. The retirement systems are administered by the Retirement Board. Financial statements reflecting the actuarial requirements of the retirement systems (not included herein) are prepared by the respective Retirement Boards.

#### PUBLIC AUTHORITIES AND CORPORATIONS

The basis of accounting used by public authorities and corporations is, with minor exceptions, accrual.

Investments, principally certificates of deposit, commercial paper and U. S. Government and other marketable securities are stated at cost, or cost and accrued interest.

Fixed assets are stated at cost or fair market value at date of contribution. Depreciation is provided, generally on a straight line basis, over the estimated useful lives of the property or equipment, except that the Rhode Island Turnpike and Bridge Authority provides no depreciation in accordance with the specific provision of the Trust Agreement.

Depletion of licensed landfill acreage and sludge area and of mineral deposits is computed over the estimated useful capacity of the site, or based on the amount of mineral deposits sold or used internally, respectively.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd.)

PUBLIC AUTHORITIES AND CORPORATIONS (cont'd)

Acquisition costs associated with the development of proposed recovery facilities have been deferred as they may be recoverable in future revenues.

Premiums and discounts on bonds and notes issued are amortized over the terms of the underlying issues.

The Rhode Island Turnpike and Bridge Authority in accordance with the provisions of the Trust Agreement provides amounts, based upon the recommendation of the Consulting Engineers, for non-annually recurring expenses.

The Rhode Island Public Transit Authority is fully self-insured for Workers' Compensation claims, liability and property damage claims and has established a reserve fund which it intends to build to not less than \$3,000,000 over a ten year period.

GENERAL

Investments

Investments in short-term commercial paper, certificates of deposit and stocks are carried at cost; investments in bonds and notes maturing after one year are carried at par.

Inventory

Inventory type items acquired by the governmental funds are accounted for as expenditures at time of purchase.

Inventory type items acquired by the university and college fund types, such as bookstore, dining, health and residential life, and service items are stated in the balance sheet at lower of cost or market.

Inventories of the proprietary funds are carried in the balance sheet at cost.

Fixed assets

The cost of fixed assets acquired by the governmental fund and the university and college funds is accounted for as an expenditure upon purchase and delivery.

A statement of general fixed assets is not included herein since the information required to prepare such a statement has not been fully developed.

See "Proprietary Funds" and "Public Authorities and Corporations" above for accounting policies with respect to fixed assets of such funds.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Vacation and Sick Pay

Unpaid accumulated vacation and sick pay are not accrued. Vacation pay may be discharged, subject to limitations as to carry-over from year to year, by future paid leave or by cash payment upon termination of service. Sick pay may be discharged by payment for an employee's future absence caused by future illness or, to the extent of vested rights by cash payment upon death or retirement. The determination of the amount of these accumulations has not been completed.

Other

Accrued expenses such as payroll and certain employee benefits are recorded as liabilities at the end of the fiscal year. The State has a biweekly payroll system which results, in each eleven year span, in the payment of twenty-six payrolls in each of ten years and of twenty-seven payrolls in the eleventh year. The State has adopted the policy of accruing for the additional payroll that will be paid in the eleventh year, pro rata, over a ten year period ending in that year.

4. GENERAL FUND

Sec. 35-6-42 of the General Laws authorized expenditures on Federal Grant programs pending the receipt of Federal Reimbursements. The amount of \$22,121,805 due from the Federal Government includes amounts expended under Federal programs. Collections under these programs are recorded as Federal Grant revenues when received.

The amount of \$10,540,661 Shared State Revenue due to other Governments represents amounts due to Cities and Towns: Public Service Corporation taxes \$9,243,759; Pari-Mutuel taxes \$1,263,447; Alcoholic Beverage Taxes \$533; and Beach Parking Fees \$32,922.

The allowance for uncollectible taxes and accounts receivable amount to \$9,424,081 and \$4,218,892 at June 30, 1983 and 1982 respectively.

Amounts loaned to Public Corporations are reimbursable to General Fund Fund Balance in accordance with conditions set forth in the statutes authorizing such loans. Article XIV, Chapter 167, Public Laws of 1983 (24-12-40E of the General Laws), effective May 15, 1983, provides that all payments made by the Rhode Island Turnpike and Bridge Authority to the general fund for amounts loaned to the authority for payments on bond interest on State guaranteed bonds shall, if requested in writing by the director of administration, be deposited to a restricted account to be used for the payment of debt service cost (principal and interest) for state general obligation bonds. Of the total amount of \$6,371,560, repaid to the General Fund in fiscal 1983, \$1,571,560 was accounted for as



# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 4. GENERAL FUND - (cont'd)

restricted revenue and was carried forward to be used in accordance with the above legislation; the remainder, \$4,800,000 was accounted for as an other financing source under the caption "Repayment of Loans". The following amounts were appropriated, paid to Public Corporations and are outstanding as of June 30, 1983:

|                                                                                                                                           |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Central Crime Laboratory (Ch. 205, P.L. 1978)                                                                                             | \$ 100,000         |
| To be repaid within five years.                                                                                                           |                    |
| R.I. Turnpike and Bridge Authority                                                                                                        | 7,000,000          |
| (Ch. 43, P.L. 1965; Ch. 228, P.L. 1966;<br>Ch. 183, P.L. 1967) To be repaid when Authority<br>funds are available.                        |                    |
| Howard Development Corporation                                                                                                            | 400,000            |
| (Ch. 150, P.L. 1974) To be repaid when developed<br>properties are sold or otherwise profitably used.                                     |                    |
| Narragansett Bay Water Quality Management District<br>Commission (Ch. 342, P.L. 1980) To be repaid when<br>Commission is self-supporting. | 200,000            |
| R.I. Solid Waste Management Corporation                                                                                                   | 738,975            |
| (Ch. 200, P.L. 1977) To be repaid not later than<br>June 30, 1985.                                                                        |                    |
| R.I. Recreational Building Authority                                                                                                      | 700,000            |
| (Ch. 102, P.L. 1966; Ch. 121, P.L. 1973)                                                                                                  |                    |
| Total                                                                                                                                     | <u>\$9,138,975</u> |

General Revenues stated in the Legislative Original Budget represent the estimates stated in the Budget Document as adjusted for changes in the annual appropriation act.

Revisions of estimated revenue made by the Budget Division prior to the enactment of the supplemental appropriation bill are reflected in the amended budget or estimated revenue.

General expenditures in the original budget are the annual appropriation bill, certain special appropriation bills enacted by the General Assembly in the 1982 Session for the fiscal year ended June 30, 1983, plus the reappropriations made by the Governor.

Amended budget figures also reflect the supplemental appropriation required to finance state operations and certain special appropriations enacted by the General Assembly in the 1983 Session.

Prior to 1983, the General Fund expended funds on Highway Fund projects but recovered no reimbursement from the Highway Fund for such expenditures. In 1983, the State adopted a policy of reimbursing the General Fund for all such expenditures beginning with the year 1980. The cumulative effect of this change in accounting (\$6,673,000) for the years 1980-1982, is reflected in the combined statement of revenues, expenditures, and changes in fund balance for the year ended June 30, 1983 as an other financing source of the General Fund and other use of the Highway Fund under the caption "interfund and intrafund transfers".

# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 5. SPECIAL REVENUE FUNDS

Financial data (in thousands) with respect to the special revenue funds is summarized as follows:

|                                | <u>Assets</u>    | <u>Fund<br/>Balance</u> | <u>Revenues<br/>and other<br/>Financing<br/>Sources</u> | <u>Increase<br/>in Fund<br/>Balance</u> |
|--------------------------------|------------------|-------------------------|---------------------------------------------------------|-----------------------------------------|
| Highway                        | \$201,658        | \$197,463               | \$ 57,946                                               | \$ 19,824                               |
| Capital Center Project Fund    | 1,113            | -0-                     | 1,315                                                   | -0-                                     |
| Employment Security            | 28,795           | (62,508)                | 167,374                                                 | 5,840                                   |
| Temporary Disability Insurance | 48,840           | 48,764                  | 35,992                                                  | 6,775                                   |
| Other                          | 13,407           | 9,846                   | 7,120                                                   | 276                                     |
|                                | <u>\$293,813</u> | <u>\$193,565</u>        | <u>\$ 269,747</u>                                       | <u>\$ 32,715</u>                        |

Assets of the highway fund include federal allocations unexpended and State bond funds available for future projects aggregating \$151,153,802.

The employment security fund includes cash of \$22,229,036 on deposit with the U.S. and a liability of \$90,491,182 for advances to pay unemployment benefits. Effective January, 1979, the Federal Unemployment Tax payable by R. I. employers for calendar year 1978 was increased from 0.7% to 1.0% with the amount generated from the increase applied to the loan. Calendar year 1979 remained at 0.7% with 1980, 1981, and 1982 being increased to 1.3%. In January of 1983, the rate was increased to 1.4%. The rate of 1.4% will remain in effect unless the Federal Government finds, in accordance with criteria set forth in its regulation, that the State has studied and taken action to permit the repayment of the Federal advances within a reasonable time.

### 6. UNIVERSITY AND COLLEGES FUND

The governmental fund types of the university and college fund are as follows:

General Educational Fund - The General Educational Fund is the general operating fund of the colleges. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those for major capital projects) that are legally restricted to expenditures for specified purposes, including those of the auxiliary enterprises, and grants and gifts for sponsored research and student aid.

# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 6. UNIVERSITY AND COLLEGES FUND - (cont'd)

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Financial data (in thousands) with respect to these funds is summarized as follows:

| <u>Funds</u>        | <u>Assets</u>   | <u>Fund Balance</u> | <u>Revenues and Other Financing Sources</u> | <u>Increase (Decrease) In Fund Balance</u> |
|---------------------|-----------------|---------------------|---------------------------------------------|--------------------------------------------|
| General Educational | \$ 8,022        | \$ 665              | \$133,026                                   | \$ 425                                     |
| Special Revenue     | 20,445          | 14,668              | 52,227                                      | 607                                        |
| Debt Service        | 2,392           | 2,392               | 1,638                                       | 79                                         |
| Capital Projects    | 9               | 6                   | 47                                          | (311)                                      |
|                     | <u>\$30,868</u> | <u>\$17,731</u>     | <u>\$186,938</u>                            | <u>\$ 800</u>                              |

Assets are net of allowances for uncollectible amounts of \$1,665,518, including \$1,383,614 applicable to Special Revenue Funds.

General Educational Revenues include general fund appropriations, for the university and colleges as follows:

University of Rhode Island - \$47,661,975; Rhode Island College - \$22,235,468; Community College of Rhode Island - \$18,470,710, for a total of \$88,368,153.

Funds held in trust by the University of Rhode Island Foundation for the future use of the University, faculty and students are not reflected in the accompanying financial statements. Funds held at June 30, 1983 amounted to approximately \$5,910,917. Distribution to the University was \$623,065 in 1983.

Some employees of the university and colleges (principally faculty and administrative personnel) are covered as to pensions by individual annuity contracts with the Teachers' Insurance and Annuity Association. Total expenditures for such annuities amounted to \$3,697,437 in 1983. Certain other employees are included in the State's Retirement System. See Retirement Funds in Note 9.

# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 7. ENTERPRISE FUNDS

Financial data with respect to the Enterprise fund types is summarized as follows in the thousands (000):

|                             | Assets          | Fund Equity     | Revenues         | Net Income       |
|-----------------------------|-----------------|-----------------|------------------|------------------|
| Blackstone Valley District  | \$27,967        | \$18,958(A)     | \$ 4,562         | \$ 748           |
| Industrial Building         |                 |                 |                  |                  |
| Mortgage Insurance          | 2,707           | 2,696           | 372              | 13               |
| Recreational Building       |                 |                 |                  |                  |
| Mortgage Insurance          | 1,229           | (323)           | 180              | 54               |
| Water Development           | 2,367           | 2,294           | 250              | 106              |
| State Lottery               | 3,049           | 1,458           | 38,991           | 14,791           |
| Higher Education            |                 |                 |                  |                  |
| Assistance Authority        | 8,875           | 8,343           | 10,298           | 1,128            |
| Narragansett Bay Water      |                 |                 |                  |                  |
| Quality Management District | 25,950          | 11,521(A)       | 9,782            | 2,793            |
|                             | <u>\$72,144</u> | <u>\$44,947</u> | <u>\$ 64,435</u> | <u>\$ 19,633</u> |

- (A) Includes contributions in Aid of Construction in the amount of \$17,181,113 for Blackstone Valley District Commission and \$8,151,107 for Narragansett Bay Water Quality Management District Commission.

Fund equity of Narragansett Bay Water Quality Management District at June 30, 1982 was increased retroactively by \$809,880, reflecting an accounting change in recognizing capital grants as contributed capital rather than as income over life of related assets.

Losses on mortgage insurance agreements are recognized by Rhode Island Industrial Building Authority ("Industrial Authority") and Rhode Island Recreational Building Authority ("Recreational Authority") when the amount of the loss is determined and occurrence is probable. At June 30, 1983, the Industrial Authority had a loss exposure of approximately \$1,319,160 relating to two projects in bankruptcy (\$412,986) and two projects in default (906,174). The amount of the loss, if any, to the Authority is not presently determinable.

The Recreational Authority has pending separate civil actions against a former project owner and the mortgage bank in connection with a loss approximating \$400,000 on a guaranteed project. The loss has been charged to the Fund's operations during a previous period. The extent of any recovery is not presently determinable.

A project with a mortgage balance insured by the Authority was delinquent in its mortgage payments. On June 4, 1983, the Authority made a deposit of \$25,000 to commence foreclosure proceedings on the project. The foreclosure was accomplished and the Authority acquired title to the land and building on August 10, 1983 at a total cost of \$565,000.

The property was subsequently sold for \$570,000 on September 12, 1983.

# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 8. INTERNAL SERVICE FUNDS

Operations of the internal service funds resulted in net income of \$801,877 for the year ended June 30, 1983. A combined deficit of \$223,949 must be funded in the ensuing fiscal year.

### 9. TRUST AND AGENCY FUNDS

Financial data (in thousands) is summarized below:

|                                 | <u>Assets</u>    | <u>Fund<br/>Balance</u> | <u>Revenues<br/>and Other<br/>Financing<br/>Sources</u> | <u>Increase<br/>(Decrease)<br/>in Fund<br/>Balance</u> |
|---------------------------------|------------------|-------------------------|---------------------------------------------------------|--------------------------------------------------------|
| State Employees' Retirement     | \$633,614        | \$633,614               | \$ 148,842                                              | \$ 93,294                                              |
| Municipal Employees' Retirement | 97,797           | 97,797                  | 17,324                                                  | 12,469                                                 |
| Other                           | 2,351            | 2,246                   | 1,629                                                   | (232)                                                  |
| Custodial Funds                 | 2,107            | 465                     | 930                                                     | (168)                                                  |
| Payroll and Pension Clearing    | 23,346           | 1,454                   | 928                                                     | 654                                                    |
|                                 | <u>\$759,215</u> | <u>\$735,576</u>        | <u>\$ 169,653</u>                                       | <u>\$ 106,017</u>                                      |

### RETIREMENT FUNDS

The Employees' Retirement System is a contributory pension plan providing pension benefits for State employees and public school teachers. Benefits for State employees are financed by the State and State Employees; those for public school teachers, by the State, municipalities and public school teachers.

During the year ended June 30, 1983, the State contributed \$45,278,687 to the system, including \$28,130,363 for State employees and \$17,148,324 for teachers.

The State's contributions to the system have been based on actuarial rates, determined as provided in the general law, which have provided for a partial funding of annual current service cost and interest on the unfunded liability. No provision has been made in the financial statements for pension cost accrued in excess of such amounts. State contributions in 1983, expressed as a percentage of compensation, were: State Employees - 11.3%; teachers - 7.3%. Employee contribution rates were: State employees 6%; teachers - 7%.

The Law, as amended in 1981, provided for the payment of increasing percentages of current service cost and interest on the unfunded liability during the period 1980-1985. Beginning in 1986, the contribution rate will provide for full funding of the annual cost of current service and the amortization of the unfunded liability at June 30, 1985 over a thirty year period in a multiple of .215% in 1986 and annually increasing by a multiple of .215% in each of the succeeding years.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

9. TRUST AND AGENCY FUNDS - (cont'd)

RETIREMENT FUNDS (cont'd)

The unfunded Actuarial Liability at June 30, 1983 was \$749,295,050 for the State and the Liability of Cities and Towns on account of Teacher members was \$334,029,750; also, the unfunded value of vested benefits was \$734,797,700.

The Municipal Employees' Retirement System is administered by the State but the participating municipalities are liable for the cost of funding the system, including contributions collected from the employees.

Some public authorities and corporations have employee pension plans other than the State Employees Retirement Plan.

The Rhode Island Public Transit Authority has three non-contributory plans; one for bargaining unit employees, one for non-bargaining unit employees and one for employees of its Newport operations. Pension contributions charged to revenues for these plans amounted to \$648,952. At July 1, 1982, actuarial present value of accumulated plan benefits amounted to \$6,109,374 (\$5,787,180 vested and \$322,191 non-vested), compared to net assets available for benefits of \$1,964,061.

Contributions to other pension plans approximated \$400,000.

PAYROLL AND PENSION CLEARING FUND

Under State Law (Ch. 36-13-7), the financial liability of the State under the Deferred Compensation Program is limited "to the value of the particular fixed and variable life insurance or annuity contract or contracts purchased on behalf of an employee". Cumulative payroll deductions paid to insurance carriers amounted to \$16,336,686 at June 30, 1983 from the inception of the program in January of 1976. Cumulative refunds made by the insurance carriers during this period amounted to \$2,697,184, leaving a balance of \$13,639,502. The cost of the underlying contracts and the State's liability to participate have been reflected in the above balance sheets at the amount of employee contributions, net of refunds.

Payroll deductions held in this fund are treated as liabilities instead of fund balance. The fund balance of \$1,454,280 is principally a reserve for future group life insurance premium payments, in lieu of employer and employee contributions.

The cities, towns, and quasi-public bodies transmit to the General Treasurer funds for their Federal Insurance Contributions. These monies are then forwarded to the Secretary of the Treasury, Social Security Administrator by the Treasurer.

As of June 30, 1983, this Fund had on hand \$4,273,547 to be forwarded to the Administrator in behalf of these various public bodies.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

10. BONDS AND NOTES PAYABLE

Bonds and notes payable at June 30, 1983 are summarized as follows:

|                                                         | (In Thousands) |                    |
|---------------------------------------------------------|----------------|--------------------|
| General obligation bonds and notes:                     |                |                    |
| Bonds anticipation notes                                | \$             | \$ 49,500          |
| Serial bonds:                                           |                |                    |
| Capital issues                                          | 183,635        |                    |
| General issues                                          | 6,000          | 189,635            |
|                                                         |                | 239,135            |
| Revenue bonds of the University and Colleges:           |                |                    |
| University of Rhode Island                              | 13,073         |                    |
| Rhode Island College                                    | 3,171          |                    |
| Community College of Rhode Island                       | 3,326          | 19,570             |
| Bonds (guaranteed by the State) of enterprise funds:    |                |                    |
| Blackstone Valley District Commission                   | 8,600          |                    |
| R.I. Recreational Building Authority                    | 800            | 9,400              |
| Bonds and notes of public authorities and corporations: |                |                    |
| R.I. Housing and Mortgage Finance Authority             | 1,265,692      |                    |
| R.I. Student Loan Authority                             | 107,970        |                    |
| R.I. Turnpike and Bridge Authority                      | 56,335         |                    |
| R.I. Public Building Authority                          | 24,725         |                    |
| R.I. Solid Waste Management Corporation                 | 10,074         |                    |
| R.I. Port Authority and Economic Development Commission | 430            |                    |
|                                                         | 1,465,426      |                    |
| Less bond discount and premium (net)                    | 14,387         | 1,451,039          |
|                                                         |                | <u>\$1,719,144</u> |

General obligation bonds mature as follows:

1984 - \$23,545,000; 1985 - \$20,700,000; 1986 - \$18,285,000;  
1987 - \$16,755,000; 1988 - \$15,020,000; and \$95,330,000 thereafter.  
Also, in 1985, Bond Anticipation Notes in the amount of \$49,500,000 will mature.

Revenue bonds of the university and colleges were issued under trust indentures and are collateralized by a pledge of revenues from the facilities financed. The facilities include housing, student union (including bookstores) and dining operations. Under terms of the trust indentures, net revenues from these operations are transferred to the trustees for payment of interest, retirement of bonds, and maintenance of facilities. The bonds are payable in increasing annual or semi-annual installments to various maturity dates. Installments are due as follows: 1984 - \$843,000; 1985 - \$879,000; 1986 - \$903,000; 1987 - \$952,000; 1988 - \$903,000; and \$15,090,000 thereafter.

Revenue bonds of Blackstone Valley District are due as follows: 1984 - \$590,000; 1985 - \$615,000; 1986 - \$650,000; 1987 - \$685,000; 1988 - \$720,000; and \$5,340,000 thereafter. Bonds of Recreational Building Authority are payable \$200,000 annually from 1984 to 1987.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

10. BONDS AND NOTES PAYABLE - (cont'd)

The Rhode Island Housing and Mortgage Finance bonds outstanding at June 30, 1983 amounted to \$1,265,692,000, including serial bonds (\$577,770,000), term bonds (\$650,772,000) and construction loans and bond anticipation notes (\$37,150,000). The serial bonds, with interest rates of 4.90% to 12.75%, mature as follows: 1984 - \$45,075,000; 1985 - \$48,125,000; 1986 - \$46,705,000; 1987 - \$44,500,000; 1988 - \$43,195,000; and 1989 to 2010 - \$350,170,000. The term bonds, with interest rates from 6.20% - 12.875%, are due 1998 to 2011, subject to varying redemption provisions.

The Rhode Island Student Loan Authority revenue bonds, \$107,970,000 at June 30, 1983 are due January 1, 1985, with interest at 9.25% payable semi-annually.

The Rhode Island Turnpike and Bridge Authority bonds, \$56,335,000 at June 30, 1983, consist of the following:

|                                                                                                                                                                                                                         |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Newport Bridge Revenue Bonds, due Feb. 1, 2006:                                                                                                                                                                         |                     |
| Series A, interest at 4.50%                                                                                                                                                                                             | \$16,765,000        |
| Series B, interest at 5%                                                                                                                                                                                                | 8,570,000           |
| Newport Bridge Bonds, guaranteed as to principal and interest by the State with interest at 3.80% to 5%, due in varying annual installments from Dec. 1, 2006 to Dec. 1, 2017, subject to varying redemption provisions | <u>31,000,000</u>   |
|                                                                                                                                                                                                                         | <u>\$56,335,000</u> |

The revenue bonds require sinking fund payments as follows: 1984 - \$600,000; 1985 - \$650,000; 1986 - \$700,000; 1987 - \$750,000; 1988 - \$800,000. Increasing amounts are due semi-annually thereafter to August 1, 2005 when the final sinking fund payment of \$825,000 is due. The bonds mature on February 1, 2006 when a final payment of \$2,475,000 is required.

The Rhode Island Public Buildings Authority sold two series of State Public Projects Revenue bonds: 1979 Series A, \$29,025,000, interest ranging from 5.75% to 6.50%, maturing at various dates through 1999; and 1982 Series A, \$430,000, interest at 10.50%, maturing at various dates through 1998. The proceeds of the 1979 series were used to finance construction of the J. Joseph Garrahy Judicial Complex and the acquisition of the Kent County Judicial Complex and Oliver Stedman Government Center; the proceeds of the 1982 Series provided permanent financing to construct the Marine Public Service Building for the University of Rhode Island School of Oceanography. The bonds are secured by lease rentals payable by the State pursuant to lease agreements relating to projects financed by the Authority

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

10. BONDS AND NOTES PAYABLE - (cont'd)

and leased to the State. At June 30, 1983 \$24,495,000 of 1979 Series A and \$430,000 of 1982 Series A were outstanding. Principal payments are required on bonds as follows: 1984 - \$1,525,000; 1985, 1986, 1987 - \$1,520,000; 1988 - \$1,525,000; 1989 and thereafter - \$17,315,000.

The Rhode Island Solid Waste Management Corporation had outstanding Solid Waste Disposal Revenue Bonds of \$10,074,553 at June 30, 1983, consisting of \$3,380,000 principal amount of Series A, 11.2%, due 1983-1991 and \$6,694,553 principal amount of Series B, 6.75%, due 1983 - 1991. Maturities of long term debt are as follows: 1984 - \$980,708; 1985 - \$1,055,716; 1986 - \$1,088,812; 1987 - \$1,175,210; 1988 - \$1,275,135; 1989 - \$1,378,831; 1990 - \$1,496,556; 1991 - \$1,623,585.

The Rhode Island Port Authority and Economic Development Corporation had \$430,387 in outstanding bonds at June 30, 1983. The bonds are 1978 Series, 6½% sinking fund term bonds with interest and principal payable in equal monthly installments of \$5,009 through March 1993.

At June 30, 1983, the following bonds were authorized but unissued: general obligation bonds to finance capital projects \$156,435,600, including \$87,294,600 for the Bond Capital Fund and \$69,141,000 for the Narragansett Bay Water Quality Management District Commission; bonds for enterprise funds \$116,459,000, including \$80,000,000 for Rhode Island Industrial Building Authority, \$19,000,000 for Rhode Island Recreational Building Authority, \$3,900,000 for Blackstone Valley District Commission and \$13,559,000 for Narragansett Bay Water Quality Management District Commission. The amount of authorized bonds that may be issued by the Industrial Building and Recreational Building Authorities is limited by mortgage balances that they have insured, \$24,540,295 and \$2,900,000, respectively, at June 30, 1983.

The public authorities and corporations are empowered to issue bonds, without voter approval, in accordance with their corporate purpose. The Rhode Island Solid Waste Management Corporation has authorized the issuance of a maximum of \$250,000,000 in revenue bonds to finance a proposed resource recovery facility; none of these bonds have been issued at June 30, 1983. Subsequent to June 30, 1983, the following bonds were issued:

R.I. Public Building Authority

\$9,100,000 principal amount, 1983 Series - Governor's Technology and Education Initiative, 5 year issue with a variable rate, averaging 8.29%

R.I. Housing and Mortgage Finance Corporation

\$97,769,501 principal amount Single Family Mortgage Bonds, 1983 Series 4, 5 and 6, consisting of a combination of serial bonds 5.75%-9.90%, compound interest bonds 9.25%-10.60%, and term bond 9.75%-10.25% with various maturities  
\$15,800,000 principal amount, Health Care Facility Bonds, various series, 6.25%-10.125%,  
\$7,600,000 principal amount, bond anticipation notes, 8.0%-8.25%, due December 1985

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

10. BONDS AND NOTES PAYABLE - (cont'd)

The Rhode Island Housing and Mortgage Finance Corporation and three banks have entered into a Note Purchase Agreement expiring June 15, 1984 pursuant to which the banks are committed to purchase from time to time up to \$30,000,000 in bond anticipation notes with a two-year maximum maturity to provide construction financing, or to fund outstanding bond anticipation notes previously issued, as specified in the agreement. At June 30, 1983, no notes were outstanding under the agreement.

Since inception, the Rhode Island Port Authority and Economic Development Corporation has issued industrial development bonds in the amount of approximately \$150,000,000, the proceeds of which were used to either (1) finance construction of manufacturing facilities which are leased to companies under financing leases or (2) loan to companies for the acquisition of machinery and equipment. These bonds are secured by and payable from the revenues and receipts derived by the Authority from Loan and Lease Agreements between the Authority and the companies. The Authority's obligation with respect to these bonds extends only to payments received from the companies under the Loan and Lease Agreements, the rights of which have been assigned to the trustees. Under the terms of the various bond indentures and related Loan and Lease agreements, the companies make loan and lease payments equal to interest and principal payments due on respective bond issues.

The Rhode Island Industrial Facilities Corporation has issued revenue bonds aggregating \$177,053,500 and equipment acquisition notes and construction loan notes aggregating \$30,776,000 to finance various capital expenditures for Rhode Island business entities. The bonds and notes issued by the Corporation are not general obligations of the Corporation and are payable solely from the revenues derived from the related projects. They neither constitute nor give rise to a pecuniary liability for the Corporation nor do they represent a charge against its general credit. Under the terms of the various indentures and related loan and lease agreements, the business entities make loan and lease payments directly to the trustees of the related bond and note issues in amounts equal to interest and principal payments due on the respective issues. The payments are not shown as receipts and disbursements of the Corporation.

The State borrowed and paid off during the fiscal year, \$85,000,000 at an interest of \$5,626,534 to finance current operations of the General Fund in anticipation of expected revenues.

See note 11 for information concerning contingent liabilities relating to "Moral Obligation" bonds.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

10. BONDS AND NOTES PAYABLE - (cont'd)Loans Payable

Loans payable of the enterprise funds (\$10,057,570 at June 30, 1983) represent liabilities of the Narragansett Bay Water Quality District Commission to the City of Providence (\$9,557,570) and to the State (\$500,000). The amounts due to the City are liabilities assumed by the Commission upon the acquisition of City's sewerage treatment facilities:

|                                                                                                                                                                                              |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1980 Series B Sewer Bonds, due annually<br>Sept. 1, 1983-2000, interest stated 10%,<br>imputed 12%; face amount \$6,609,600 less<br>unamortized discount of \$1,052,030 (at<br>imputed rate) | \$5,557,570        |
| 1982 Series 3 Public Improvement Bonds,<br>9.8668% stated interest, due annually<br>Sept. 15, 1983-1995                                                                                      | <u>4,000,000</u>   |
|                                                                                                                                                                                              | <u>\$9,557,570</u> |

The State loan, stated interest 7.75%, due December 1984, is the Commission's portion of the State's 1982 bond anticipation notes.

The public authorities' and corporations' loan payable of \$3,582,000 represents a 4 1/8% mortgage note, dated June 27, 1972, of Rhode Island Public Transit Authority to the United States Urban Mass Transportation Administration. Principal is payable annually on June 30 as follows: 1980-1983 - \$75,000; 1984-1994 - \$100,000; 1995-2006 - increasing amounts. The Authority is in default on the note. Mortgage payments for the years 1980-1983 and interest payments for the years 1975-1983, aggregating \$300,000 and \$1,287,630, respectively, are past due. In 1978, Congress enacted a bill known as the "1978 Surface Transportation Act." Section 316 allows UMTA to forgive the Authority's entire debt to the Federal government in exchange for the Authorities' agreement to commit a sum equal to the local share that would have been required in 1966 had the amount of forgiven debt been the Federal share of a capital grant at that time.

Notes Payable

Notes payable of Public Authorities and Corporations at June 30, 1983 were as follows:

|                                                                                                                                                                                                                                  |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| R.I. Port Authority and Economic Development Corporation:<br>10.75% note payable to a trustee, payable<br>in increasing quarterly payments with<br>\$2,067,852, \$2,299,269 and \$1,244,400 due<br>in the fiscal years 1984-1986 | \$5,611,521        |
| R.I. Solid Waste Management Corporation<br>Non-interest bearing note payable to the<br>State, due June 30, 1985                                                                                                                  | 738,975            |
| 6.5% demand note payable to bank                                                                                                                                                                                                 | 50,000             |
| R.I. Public Transit Authority                                                                                                                                                                                                    | <u>600,000</u>     |
|                                                                                                                                                                                                                                  | <u>\$7,000,496</u> |

# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 11. CONTINGENCIES

#### MORAL OBLIGATION BONDS

Some State authorities are empowered by law to issue bonds, which although not guaranteed by the State, are "moral obligations" of the State. At June 30, 1983, the following "moral obligation" bonds were outstanding:

|                                                                                                     | <u>In thousands</u> |
|-----------------------------------------------------------------------------------------------------|---------------------|
| Rhode Island Housing and Mortgage Finance Corporation,<br>4.55% - 12.875%, payable annually to 2017 | \$ 316,425          |
| Rhode Island Port Authority and Economic Development<br>Corporation, 8% payable annually to 1995    | <u>1,175</u>        |
|                                                                                                     | <u>\$ 317,600</u>   |

#### CONTINGENCIES

The State is involved in various civil law suits which could result in monetary loss to the State. The suits are in various developmental stages, some to the point that a favorable decision with no or minimal loss is anticipated, others where the outcome and amount of loss, if any, cannot be determined and others which are still in the discovery stages. None of these actions has reached the stage where a material judgement against the State is anticipated.

The University is contingently liable as guarantor of loans to fraternities and sororities in the amount of \$722,820; it is also committed to contribute \$1,016,023 plus interest, over a period of 20 years as its share of the capital and administrative cost of construction by the Town of South Kingstown of a regional waste water system serving the university and, also, to share in operating costs.

#### COMMITMENTS

Commitments arising from encumbrances outstanding at June 30, 1983 approximated \$112,700,000 and are summarized as follows:

|                                                                                                                                                                        |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| General funds (\$8,000,000 to be funded by federal funds,<br>\$800,000 to be funded substantially by appropriations<br>carried forward and \$200,000 by other sources) | \$ 9,000,000         |
| University and Colleges (to be funded principally<br>out of 1984 appropriations)                                                                                       | 800,000              |
| Special revenue funds                                                                                                                                                  | 39,900,000           |
| Bond capital fund (to be funded from reserved fund<br>balances at June 30, 1983)                                                                                       | 8,600,000            |
| Internal Service, Enterprise and Trust funds (to<br>be funded by available funds and 1983 operations)                                                                  | 54,400,000           |
|                                                                                                                                                                        | <u>\$112,700,000</u> |

# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 11. CONTINGENCIES - (cont'd)

#### COMMITMENTS - (cont'd)

The Rhode Island Port Authority and Economic Development Corporation has agreed to acquire certain real estate in 1984 at a purchase price of \$1,100,000 and has deposited \$120,000 with the seller at June 30, 1983.

The Rhode Island Housing and Mortgage Finance Authority had loan commitments of \$125,142,941 under various loan programs at June 30, 1983, which will be funded by proceeds upon disposition of temporary investments.

The Rhode Island Student Loan Authority has loan purchase commitments of \$73,616,862 at June 30, 1983.

#### FEDERAL GRANTS

The State receives significant amounts of Federal Grants under grant agreements which specify the purpose of the grant and conditions under which the funds may be used. Generally, these grants are subject to audit. Any disallowances as a result of these audits become a liability of the State. No accrual has been recorded since neither the likelihood nor the amount of an unfavorable disallowance is currently determinable.

### 12. LEASE COMMITMENTS

#### OPERATING LEASES

The State is committed under numerous operating leases covering real property and equipment that expire over the next fifteen years and the next three years respectively. Operating lease expenses totaled approximately \$5,863,912 for the fiscal year ended June 30, 1983.

Most of the operating leases contain an option allowing the State, at the end of the initial lease term, to renew its lease at the then fair rental value. In most cases, it is expected that these leases will be renewed or replaced by other leases.

The following is a summary of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 1983:

| <u>Fiscal Year Ending June 30</u>  | <u>In<br/>Thousands</u> |
|------------------------------------|-------------------------|
| 1984                               | \$ 4,660                |
| 1985                               | 3,046                   |
| 1986                               | 1,883                   |
| 1987                               | 1,182                   |
| 1988                               | 952                     |
| Later Years                        | <u>2,371</u>            |
| Total Minimum Payments<br>Required | <u>\$ 14,094</u>        |

The total minimum payments shown above have not been reduced by any sublease receipts, which amounts are insignificant.



# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

### 12. LEASE COMMITMENTS - (cont'd)

#### CAPITAL LEASES

The State has entered into capital leasing agreements with the R.I. Public Buildings Authority for construction or acquisition of certain public buildings. Under the agreements, the State will pay rent consisting of the following amounts:

1. Semiannual debt service payments required to retire revenue bonds and pay the interest thereon.
2. Note interest expense payable by the Authority.
3. Annual administrative expenses of the Authority.
4. Any sums necessary to cover construction costs which exceed the proceeds from the sale of initial bonds (\$29,025,000).

At the end of the lease period, the State may purchase the building for \$1.00. Purchase may be made at any time prior at an amount sufficient to pay all outstanding bonds and notes and all other obligations incurred in connection with the project plus the sum of \$1.00.

In addition, the State leases transportation equipment (trucks) and data processing equipment under capital leases expiring over the next five years.

The following is a schedule by years of future minimum rental payments required under capital leases that have initial or remaining noncancelable lease term in excess of one year as of June 30, 1983:

| <u>Fiscal Year Ending</u>          | <u>In thousands</u>                       |                |                 |
|------------------------------------|-------------------------------------------|----------------|-----------------|
| <u>June 30</u>                     | <u>R.I. Public Building<br/>Authority</u> | <u>Other</u>   | <u>Total</u>    |
| 1984                               | \$ 1,525                                  | \$1,775        | \$ 3,300        |
| 1985                               | 1,520                                     | 1,210          | 2,730           |
| 1986                               | 1,520                                     | 784            | 2,304           |
| 1987                               | 1,520                                     | 602            | 2,122           |
| 1988                               | 1,525                                     | 114            | 1,639           |
| Later Years                        | <u>17,315</u>                             | <u>0</u>       | <u>17,315</u>   |
| Total Minimum Payments<br>Required | <u>\$24,925</u>                           | <u>\$4,485</u> | <u>\$29,410</u> |



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Notes to Combined Financial Statements

13. OTHERINCOME FROM INVESTMENTS

Restricted revenues of the general fund include income on investments of the highway and bond capital funds, amounting to \$265,488 and \$2,553,660, respectively, which, as provided in the law, is income of the general fund rather than the recipient funds.

CAPITAL OUTLAY

Capital outlay from the bond capital fund amounted to \$16,395,360. Capital outlays financed through the general fund and special revenue funds amounted to \$4,939,527 and \$40,725,237 respectively.

DEBT SERVICE

General fund expenditures for debt service amounted to \$38,521,802.

14. PUBLIC AUTHORITIES AND CORPORATIONS

Financial data with respect to the Public Authorities and Corporations is summarized (expressed in thousands) as follows:

|                                                             | Assets             | Fund<br>Equity   | Revenues         | Net<br>Income<br>(Loss) |
|-------------------------------------------------------------|--------------------|------------------|------------------|-------------------------|
| R.I. Port Authority and<br>Economic Development Corporation | \$ 48,205          | \$ 41,658        | \$ 10,541        | \$ 2,179                |
| R.I. Water Resources Board Corporate                        | 42                 | 10               | 230              | 10                      |
| R.I. Solid Waste Management Corporation                     | 11,536             | 161              | 3,591            | 376                     |
| R.I. Housing and Mortgage<br>Finance Corporation            | 1,406,074          | 86,153           | 120,137          | 18,632                  |
| R.I. Public Transit Authority                               | 17,102             | 8,015            | 19,150           | (1,562)                 |
| R.I. Turnpike and Bridge Authority                          | 75,632             | 1,972            | 7,733            | 210                     |
| R.I. Public Buildings Authority                             | 30,031             | 277              | 2,816            | (393)                   |
| R.I. Student Loan Authority                                 | 116,079            | 4,034            | 14,234           | 2,485                   |
| R.I. Industrial Facilities Corporation                      | 272                | 258              | 159              | 103                     |
|                                                             | <u>\$1,704,973</u> | <u>\$142,538</u> | <u>\$178,591</u> | <u>\$22,040</u>         |

Notes and Loans Receivable

At June 30, 1983 the following Public Authorities and Corporations had notes and loans receivable:

|                                               |                        |
|-----------------------------------------------|------------------------|
| R.I. Housing and Mortgage Finance Corporation | \$ 973,632,806         |
| R.I. Student Loan Authority                   | 25,555,654             |
| R.I. Port Authority and Economic Development  | 7,260,425              |
|                                               | <u>\$1,006,449,885</u> |

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

14. PUBLIC AUTHORITIES AND CORPORATIONS (cont'd)

Housing and mortgage loans are secured by first lien on real and personal property and, in some instances are federally insured. The student loans are insured by the Rhode Island Education Assistance Authority, which in turn has a reinsurance agreement with the Federal government. The Economic Development loans include \$7,228,305 in principal and interest on a loan made for the purpose of constructing and equipping a shipbuilding facility at Coddington Cove, Aquidneck Island, R.I. It is guaranteed by a corporation and is payable in 60 quarterly installments commencing April 1984.

Settlement of Litigation

In November, 1982, the R.I. Turnpike and Bridge Authority received \$8,097,624 in final settlement of a suit instituted in 1972 relating to the painting of the Newport Bridge. The amount received consisted of the final judgement of \$6,977,819 including interest entered in Superior Court on September 2, 1981 and post-judgement interest of \$1,121,805. This amount has been accounted for as a reduction of cost of the Newport Bridge.

Rhode Island Turnpike and Bridge Authority Loans

During the year ended June 30, 1983, the R.I. Turnpike and Bridge Authority repaid to the State's general fund \$6,371,565 of the \$13,371,565 in interest that the State had paid on Authority bonds guaranteed by the State. The balance of \$7,000,000 is included in due to other funds in the combined balance sheet at June 30, 1983.

Revenues - Operating Assistance

Revenues of the R.I. Public Transit Authority include operating assistance grants of \$11,724,000 from the Federal and State governments.

Rhode Island Solid Waste Management Corporation

Consulting services associated with the development of proposed recovery facilities (\$362,547 at June 30, 1983) have been deferred as they may be recoverable in future revenue. Realization of these costs is dependent upon the successful development of the proposed facilities, the outcome of which cannot be determined at this time.

FINANCIAL SECTION

COMBINING AND INDIVIDUAL FUND

AND

ACCOUNT GROUP STATEMENTS

AND

SCHEDULES

# FINANCIAL SECTION

|                                                                             | Exhibit/<br>Schedule |
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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
GENERAL FUND  
BALANCE SHEETS  
June 30, 1983 and 1982

Exhibit A-1

| ASSETS                                                            | 1983                 | 1982                 |
|-------------------------------------------------------------------|----------------------|----------------------|
| Cash (Exhibit A-6)                                                | \$ 12,180,670        | \$ 5,111,272         |
| Imprest Cash                                                      | 99,350               | 97,925               |
| Investments, At Cost                                              | 15,357,668           | 13,916,998           |
| Receivables (Net of Allowance for Uncollectible and Unavailable): |                      |                      |
| Taxes (Net of Allowance of \$8,583,041, 1983; \$3,304,490, 1982)  | 31,045,773           | 25,639,873           |
| Accounts (Net of Allowance of \$841,040, 1983; \$914,402, 1982)   | 9,186,342            | 9,410,893            |
| Due from Federal Government                                       | 22,121,805           | 20,102,074           |
| Due from Highway Fund                                             | 655,638              |                      |
| Advances to Internal Service Funds                                | 3,377,500            | 3,377,500            |
| Advances to Other Funds                                           | 1,535,000            | 425,000              |
| <b>Total Assets</b>                                               | <b>\$ 95,559,746</b> | <b>\$ 78,081,535</b> |
|                                                                   |                      |                      |
| LIABILITIES AND FUND EQUITY                                       |                      |                      |
| Liabilities:                                                      |                      |                      |
| Vouchers and Accounts Payable                                     | \$ 42,452,725        | \$ 40,930,604        |
| Accrued Payroll and Employee Benefits                             | 14,028,154           | 12,935,416           |
| Due to Other Governments                                          | 10,540,661           | 1,309,643            |
| Other Liabilities                                                 | 1,912,189            | 1,427,675            |
| <b>Total Liabilities</b>                                          | <b>\$ 68,933,729</b> | <b>\$ 56,603,338</b> |
| Fund Equity:                                                      |                      |                      |
| Appropriations Carried Forward:                                   |                      |                      |
| General and Special Appropriations                                | \$ 9,056,553         | \$ 4,308,889         |
| Departmental Restricted Revenue                                   | 3,940,631            | 2,451,517            |
| Federal Grants                                                    | 6,219,418            | 8,068,413            |
|                                                                   | <b>\$ 19,216,602</b> | <b>\$ 14,828,819</b> |
| Reserved for Advances to:                                         |                      |                      |
| Departmental Imprest Cash                                         | \$ 99,350            | \$ 97,925            |
| Internal Service Funds                                            | 3,377,500            | 3,377,500            |
|                                                                   | <b>\$ 3,476,850</b>  | <b>\$ 3,475,425</b>  |
| Available Fund Balance (Exhibit A-2)                              | 5,932,565            | 3,173,953            |
| <b>Total Fund Equity</b>                                          | <b>\$ 26,626,017</b> | <b>\$ 21,478,197</b> |
| <b>Total Liabilities and Fund Equity</b>                          | <b>\$ 95,559,746</b> | <b>\$ 78,081,535</b> |

See Notes 3 and 4 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-2

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN AVAILABLE FUND BALANCE  
For the Fiscal Years Ended June 30, 1983 and 1982

|                                                            | 1983                       | 1982                       |
|------------------------------------------------------------|----------------------------|----------------------------|
| Revenues:                                                  |                            |                            |
| Taxes                                                      | \$ 714,945,405             | \$ 664,557,767             |
| Licenses and Fees                                          | 11,013,140                 | 9,167,448                  |
| Fines and Penalties                                        | 9,333,640                  | 7,884,545                  |
| Sales and Services                                         | 94,163,869                 | 86,409,836                 |
| Income from Investments                                    | 308,858                    | 4,022,962                  |
| Miscellaneous Revenue                                      | 20,360,986                 | 18,907,857                 |
| Shared Federal Revenue                                     | 216,794                    |                            |
| Departmental Restricted Revenue                            | 18,621,321                 | 12,214,468                 |
| Intrafund Transfers                                        | 135,730                    | 542,024                    |
| Federal Grants                                             | 291,707,162                | 302,286,063                |
| Total Revenues                                             | <u>\$1,160,806,905</u>     | <u>\$1,105,992,970</u>     |
| Expenditures:                                              |                            |                            |
| Individual and Family Development                          | \$ 930,927,189             | \$ 893,076,125             |
| Economic Development                                       | 51,615,430                 | 55,312,730                 |
| Public Safety                                              | 29,767,568                 | 31,392,387                 |
| Transportation                                             | 56,952,735                 | 57,668,718                 |
| Comprehensive Support                                      | 101,651,010                | 97,090,660                 |
| Total Expenditures                                         | <u>\$1,170,913,932</u>     | <u>\$1,134,540,620</u>     |
| Excess of Revenues Over (Under) Expenditures               | <u>\$ (10,107,027)</u>     | <u>\$ (28,547,650)</u>     |
| Other Financing Sources (Uses):                            |                            |                            |
| (Increase) Decrease in Reappropriations                    | \$ (4,336,680)             | \$ 1,147,840               |
| Increase (Decrease) in Amounts Due from Federal Government | 1,750,777                  | (2,148,497)                |
| Adjustment - Prior Year Transactions                       | 312,247                    | 413,809                    |
| Prior Year Expenditure Refunds                             | 944,092                    | 1,019,351                  |
| Prior Year Adjustment of Expenditures -                    |                            |                            |
| Federal Grants and Restricted Funds                        | 572,896                    | 359,118                    |
| Prior Year Adjustment of Expenditures - Highway Fund       | 6,673,732                  |                            |
| Repayment of Loan to Rhode Island Turnpike and             |                            |                            |
| Bridge Authority                                           | 4,800,000                  |                            |
| Repayment of Loan to Narragansett Bay Water                |                            |                            |
| Quality Management District Commission                     | 150,000                    |                            |
| Repayment of Loan to R. I. Port Authority                  |                            |                            |
| and Economic Development Corporation                       |                            | 300,000                    |
| Net Advances to Other Funds (Change in                     |                            |                            |
| Reserved Fund Balance)                                     | (1,425)                    | (402,005)                  |
| Total Other Financing Sources                              | <u>\$ 10,865,639</u>       | <u>\$ 689,616</u>          |
| Increase (Decrease) in Fund Balance                        | \$ 758,612                 | \$ (27,858,034)            |
| Available Fund Balance - July 1                            | 3,173,953                  | 31,031,987                 |
| Available Fund Balance - June 30 (Exhibit A-1)             | <u><u>\$ 3,932,565</u></u> | <u><u>\$ 3,173,953</u></u> |

See Notes 3 and 4 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-3-1

GENERAL FUND  
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1983

|                                          | Estimated<br>Revenue | Amended<br>Estimated<br>Revenue | (Exhibit<br>A-2)<br>Actual<br>Revenue | Actual<br>Over<br>(Under)<br>Amended<br>Estimated<br>Revenue |
|------------------------------------------|----------------------|---------------------------------|---------------------------------------|--------------------------------------------------------------|
| <u>TAXES</u>                             |                      |                                 |                                       |                                                              |
| Personal Income Tax                      | \$256,350,000        | \$256,050,000                   | \$263,699,420                         | \$ 7,649,420                                                 |
| General Business Taxes:                  |                      |                                 |                                       |                                                              |
| Business Corporation Tax                 | 45,950,000           | 47,450,000                      | 40,651,306                            | (6,798,694)                                                  |
| Franchise Tax                            | 1,525,000            | 1,225,000                       | 1,150,131                             | (74,869)                                                     |
| Gross Earnings Tax - Public Utilities    | 57,300,000           | 55,300,000                      | 50,912,877                            | (4,387,123)                                                  |
| Income Tax - Financial Institutions      | 1,400,000            | 1,300,000                       | 1,802,727                             | 502,727                                                      |
| Tax on Insurance Companies               | 16,000,000           | 16,000,000                      | 14,457,142                            | (1,542,858)                                                  |
| Tax on Deposits - Banking Institutions   | 6,400,000            | 6,400,000                       | 7,724,600                             | 1,324,600                                                    |
| Gross Earnings Tax - Petroleum Companies | 8,300,000            | 8,100,000                       | 6,926,338                             | (1,173,662)                                                  |
| Sales and Use Taxes:                     |                      |                                 |                                       |                                                              |
| Sales and Use Tax                        | 207,000,000          | 207,000,000                     | 213,773,823                           | 6,773,823                                                    |
| Motor Vehicle Tax                        | 17,100,000           | 17,100,000                      | 17,118,363                            | 18,363                                                       |
| Gasoline Tax                             | 48,675,000           | 45,975,000                      | 43,326,431                            | (2,648,569)                                                  |
| Cigarette Tax                            | 32,425,000           | 30,225,000                      | 29,474,340                            | (750,660)                                                    |
| Tax on Mfg. of Beers, Liquors, etc.      |                      |                                 | 1,610                                 | 1,610                                                        |
| Alcoholic Beverage Import Fees           | 7,800,000            | 7,400,000                       | 7,516,290                             | 116,290                                                      |
| Fuel Use Tax on Motor Carriers           | 300,000              | 700,000                         | 460,477                               | (239,523)                                                    |
| Other Taxes:                             |                      |                                 |                                       |                                                              |
| Inheritance Tax                          | 11,515,000           | 10,715,000                      | 8,434,273                             | (2,280,727)                                                  |
| Gift Tax                                 | 203,000              | 203,000                         | 429,334                               | 226,334                                                      |
| Non-Resident Contractor Tax              | 125,000              | 75,000                          | 45,865                                | (29,135)                                                     |
| Realty Transfer Tax                      | 1,600,000            | 1,350,000                       | 1,306,434                             | (43,566)                                                     |
| Dog Racing - Pari-Mutuel Betting         | 4,800,000            | 4,600,000                       | 4,464,305                             | (135,695)                                                    |
| Tax on Breakage                          | 275,000              | 200,000                         | 200,163                               | 163                                                          |
| Jai Alai - Pari-Mutuel Betting           | 1,350,000            | 1,000,000                       | 940,627                               | (59,373)                                                     |
| Tax on Breakage                          |                      | 25,000                          | 24,017                                | (983)                                                        |
| Admissions Tax - Racing                  | 125,000              | 115,000                         | 103,609                               | (11,391)                                                     |
| Cigarette Floor Stock Tax                |                      |                                 | 903                                   | 903                                                          |
| Total Taxes                              | \$726,518,000        | \$718,508,000                   | \$714,945,405                         | \$ (3,562,595)                                               |



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-3-2

GENERAL FUND  
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1983

|                                                                                   | Estimated<br>Revenue | Amended<br>Estimated<br>Revenue | (Exhibit<br>A-7)<br>Actual<br>Revenue | Actual<br>Over<br>(Under)<br>Amended<br>Estimated<br>Revenue |
|-----------------------------------------------------------------------------------|----------------------|---------------------------------|---------------------------------------|--------------------------------------------------------------|
| <u>DEPARTMENTAL REVENUE RECEIPTS</u>                                              |                      |                                 |                                       |                                                              |
| <u>AVAILABLE FOR GENERAL PURPOSES</u>                                             |                      |                                 |                                       |                                                              |
| Licenses and Fees                                                                 | \$ 10,480,119        | \$ 10,302,225                   | \$ 11,013,140                         | \$ 710,915                                                   |
| Fines and Penalties                                                               | 9,400,000            | 9,270,800                       | 9,333,640                             | 62,840                                                       |
| Sales and Services                                                                | 89,136,595           | 92,973,585                      | 94,163,869                            | 1,190,284                                                    |
| Miscellaneous                                                                     | 28,134,575           | 19,011,200                      | 20,669,844                            | 1,658,644                                                    |
| Total Departmental Revenue Receipts<br>Available for General Purposes             | \$137,151,289        | \$131,557,810                   | \$135,180,493                         | \$ 3,622,683                                                 |
| <u>SHARED FEDERAL REVENUE</u>                                                     |                      |                                 |                                       |                                                              |
| Total General Revenue                                                             | \$863,669,269        | \$850,065,810                   | \$850,342,692                         | \$ 276,882                                                   |
| <u>DEPARTMENTAL RESTRICTED REVENUE RECEIPTS</u>                                   |                      |                                 |                                       |                                                              |
| <u>AVAILABLE FOR SPECIFIC PURPOSES</u>                                            |                      |                                 |                                       |                                                              |
| Department of Health                                                              | \$ 292,690           | \$ 40,124                       | \$ 46,692                             | \$ 6,568                                                     |
| Department of Social and Rehabilitative Services                                  | 5,025,964            | 347,690                         | 46,707                                | (300,983)                                                    |
| Elementary and Secondary Education                                                |                      | 5,097,765                       | 4,523,369                             | (574,396)                                                    |
| Department of Library Services                                                    |                      | 16,239                          | 18,844                                | 2,605                                                        |
| Department of Labor                                                               | 135,829              | 136,129                         | 137,490                               | 1,361                                                        |
| Department of Environmental Management                                            | 192,646              | 379,328                         | 569,240                               | 189,912                                                      |
| Department of Business Regulation                                                 | 92,354               | 324,415                         | 550,715                               | 226,300                                                      |
| Department of Transportation                                                      |                      | 10,000                          | 15,493                                | 5,493                                                        |
| Executive Department                                                              |                      | 25,000                          | 25,000                                |                                                              |
| Department of Attorney General                                                    |                      | 21,150                          | 21,150                                |                                                              |
| Department of Administration                                                      |                      |                                 | 4,635                                 | 4,635                                                        |
| Department of Community Affairs                                                   | 430,411              | 482,120                         | 212,340                               | (269,780)                                                    |
| Other Commissions and Agencies                                                    | 1,283,899            | 1,429,037                       | 1,361,343                             | (67,694)                                                     |
| Miscellaneous                                                                     | 4,500,000            | 4,500,000                       | 11,057,611                            | 6,557,611                                                    |
| Department of Economic Development                                                |                      |                                 | 3,408                                 | 3,408                                                        |
| Department of Elderly Affairs                                                     | 5,000                | 22,500                          | 27,284                                | 4,784                                                        |
| Total Departmental Restricted Revenue Receipts<br>Available for Specific Purposes | \$ 11,958,793        | \$ 12,831,497                   | \$ 18,621,321                         | \$ 5,789,824                                                 |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-3-3

GENERAL FUND  
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1983

|                                                        | Estimated<br>Revenue | Amended<br>Estimated<br>Revenue | (Exhibit<br>A-2)<br>Actual<br>Revenue | Actual<br>Over<br>(Under)<br>Amended<br>Estimated<br>Revenue |
|--------------------------------------------------------|----------------------|---------------------------------|---------------------------------------|--------------------------------------------------------------|
| <u>FEDERAL GRANTS</u>                                  |                      |                                 |                                       |                                                              |
| Department of Mental Health, Retardation and Hospitals | \$ 449,512           | \$ 5,221,546                    | \$ 4,265,029                          | \$ (956,517)                                                 |
| Department of Health                                   | 9,650,508            | 10,828,256                      | 9,660,280                             | (1,167,976)                                                  |
| Department of Social and Rehabilitative Services       | 191,612,848          | 200,293,958                     | 190,363,819                           | (9,930,139)                                                  |
| Department of Elementary and Secondary Education       | 31,250,288           | 33,458,306                      | 30,301,263                            | (3,157,043)                                                  |
| Department of State Library Services                   | 433,916              | 610,429                         | 610,429                               |                                                              |
| Department of Labor                                    | 57,556               | 52,361                          | 62,390                                | 10,029                                                       |
| Department of Environmental Management                 | 2,339,636            | 7,424,927                       | 6,597,306                             | (827,621)                                                    |
| Department of Transportation                           | 6,176,680            | 10,718,271                      | 7,528,254                             | (3,190,017)                                                  |
| Executive Department                                   | 5,768,528            | 7,306,523                       | 5,658,910                             | (1,647,613)                                                  |
| Department of Attorney General                         |                      | 367,164                         | 305,500                               | (61,664)                                                     |
| Department of Administration                           | 763,192              | 624,575                         | 388,633                               | (235,942)                                                    |
| Department of Community Affairs                        | 12,833,272           | 20,187,853                      | 16,930,504                            | (3,257,349)                                                  |
| Other Commissions and Agencies                         | 1,311,648            | 2,112,253                       | 1,635,159                             | (477,094)                                                    |
| Department of Economic Development                     |                      | 13,490,393                      | 11,407,850                            | (2,082,543)                                                  |
| Department of Elderly Affairs                          | 4,241,460            | 5,916,371                       | 4,208,017                             | (1,708,854)                                                  |
| Department for Children and Their Families             | 611,928              | 1,897,187                       | 1,743,503                             | (153,684)                                                    |
| Office of Higher Education                             | 40,852               | 48,750                          | 40,316                                | (8,434)                                                      |
| Total Federal Grants                                   | \$ 267,541,824       | \$ 320,559,623                  | \$ 291,707,162                        | \$ (28,852,461)                                              |
| <u>INTRA FUND TRANSFERS</u>                            |                      |                                 |                                       |                                                              |
| Executive Department                                   | \$                   | \$                              | \$ 32,987                             | \$ 32,987                                                    |
| Department of Community Affairs                        |                      |                                 | 27,623                                | 27,623                                                       |
| Department of Economic Development                     |                      |                                 | 75,120                                | 75,120                                                       |
| Total Intrafund Transfers                              | \$                   | \$                              | \$ 135,730                            | \$ 135,730                                                   |
| TOTAL REVENUE - GENERAL FUND                           | \$1,143,169,906      | \$1,183,456,930                 | \$1,160,806,905                       | \$ (22,650,025)                                              |

See Notes 3 and 4 to Combined Financial Statements.

Parentheses denote red figure.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-4

GENERAL FUND  
SUMMARY STATEMENT OF AVAILABLE APPROPRIATIONS, EXPENDITURES, AND BALANCES  
For the Fiscal Year Ended June 30, 1983

| Department or Activity                                            | (1)<br>Net<br>Balances<br>Brought<br>Forward | Appropriations<br>and<br>Transfers | Appropriation<br>of<br>Departmental<br>Restricted<br>Revenues,<br>Federal Grants<br>and Intrafund<br>Transfers | Total<br>Available      | Expenditures            | Balance             | Reimbursements<br>Due from<br>Federal Funds | Available<br>Appropriations | Balances<br>Lapsed to<br>Surplus | Balances<br>Carried<br>Forward |
|-------------------------------------------------------------------|----------------------------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|---------------------|---------------------------------------------|-----------------------------|----------------------------------|--------------------------------|
| Mental Health, Retardation and Hospitals                          | \$ (88,671)                                  | \$ 128,284,307                     | \$ 4,265,029                                                                                                   | \$ 132,460,666          | \$ 132,567,769          | \$ (107,104)        | \$ 109,525                                  | \$ 2,421                    | \$                               | \$ 2,421                       |
| Health                                                            | (56,346)                                     | 17,270,941                         | 9,706,973                                                                                                      | 26,871,568              | 26,766,063              | 105,505             | 292,136                                     | 397,641                     | 220,347                          | 177,294                        |
| Social and Rehabilitative Services                                | (9,159,697)                                  | 165,979,872                        | 190,437,874                                                                                                    | 347,258,048             | 361,118,865             | (13,860,816)        | 16,369,054                                  | 2,508,238                   |                                  | 2,508,238                      |
| Corrections                                                       | 129,550                                      | 25,703,829                         |                                                                                                                | 25,833,379              | 25,707,242              | 126,137             |                                             | 126,137                     |                                  | 126,137                        |
| Elementary and Secondary Education                                | (935,107)                                    | 194,124,605                        | 34,802,803                                                                                                     | 227,992,301             | 227,788,951             | 203,350             | 1,311,484                                   | 1,514,834                   | 744,025                          | 770,809                        |
| State Library Services                                            | 125,275                                      | 2,276,134                          |                                                                                                                | 629,273                 | 3,030,682               | 2,775,102           |                                             | 255,580                     |                                  | 255,580                        |
| Labor                                                             | 43,398                                       | 3,792,152                          |                                                                                                                | 199,880                 | 4,035,429               | 4,007,227           |                                             | 28,203                      |                                  | 28,203                         |
| Environmental Management                                          | (292,628)                                    | 17,601,416                         | 7,166,547                                                                                                      | 24,475,335              | 23,905,711              | 569,625             | 503,277                                     | 1,072,902                   | 55,364                           | 1,017,538                      |
| Business Regulation                                               | 28,376                                       | 2,455,573                          | 550,715                                                                                                        | 3,034,664               | 2,658,131               | 376,533             |                                             | 376,533                     | 45,459                           | 331,074                        |
| Transportation                                                    | 588,620                                      | 56,255,238                         | 7,543,747                                                                                                      | 64,387,605              | 62,456,659              | 1,930,947           | 2,043,151                                   | 3,974,098                   | 1,473,177                        | 2,500,921                      |
| Executive                                                         | (214,101)                                    | 17,841,690                         | 5,716,897                                                                                                      | 23,444,495              | 22,930,377              | 414,169             | 647,636                                     | 1,061,804                   |                                  | 1,061,804                      |
| State                                                             | 12,484                                       | 2,200,410                          |                                                                                                                | 2,212,894               | 2,028,022               | 184,872             |                                             | 184,872                     | 22,907                           | 161,965                        |
| Attorney General                                                  | 23,128                                       | 4,226,291                          | 326,650                                                                                                        | 4,576,069               | 4,479,442               | 96,577              | 33,010                                      | 129,587                     |                                  | 129,587                        |
| Treasury                                                          | 5,840                                        | 2,223,488                          |                                                                                                                | 2,229,328               | 2,171,223               | 58,106              |                                             | 58,106                      | 10,441                           | 47,665                         |
| Administration                                                    | (750)                                        | 31,594,206                         | 393,268                                                                                                        | 31,986,715              | 31,415,991              | 570,724             | 40,367                                      | 611,091                     | 462                              | 610,629                        |
| Community Affairs                                                 | (21,853)                                     | 19,664,335                         | 17,156,707                                                                                                     | 36,799,188              | 36,384,875              | 414,364             | 335,553                                     | 749,916                     | 61,648                           | 688,268                        |
| Legislative                                                       | 734,156                                      | 6,973,992                          |                                                                                                                | 7,708,148               | 7,170,274               | 537,924             |                                             | 537,924                     |                                  | 537,924                        |
| Judicial                                                          | 61,159                                       | 16,371,584                         |                                                                                                                | 16,432,743              | 15,833,433              | 599,309             |                                             | 599,309                     | 597,841                          | 1,468                          |
| Other Commissions and Agencies                                    | 934,553                                      | 9,862,440                          | 2,996,502                                                                                                      | 13,793,495              | 12,786,572              | 1,006,923           | 108,466                                     | 1,115,438                   |                                  | 1,115,438                      |
| General                                                           | 1,688,989                                    | 3,556,952                          | 11,057,611                                                                                                     | 15,303,551              | 11,607,685              | 4,695,866           |                                             | 4,695,866                   | 75,716                           | 4,620,150                      |
| Special Legislative Appropriations                                | 384,440                                      | 743,676                            |                                                                                                                | 16,628,116              | 359,676                 | 268,440             |                                             | 268,440                     |                                  | 268,440                        |
| Economic Development                                              | (102,901)                                    | 4,905,178                          | 11,486,378                                                                                                     | 16,288,655              | 15,523,197              | 765,458             | 39,468                                      | 804,926                     | 100,820                          | 704,106                        |
| Elderly Affairs                                                   | (9,547)                                      | 2,954,741                          | 4,235,301                                                                                                      | 7,180,404               | 7,181,182               | (687)               | 173,612                                     | 172,926                     | 42,932                           | 129,994                        |
| Children and Their Families                                       | 544,998                                      | 33,730,990                         | 1,743,503                                                                                                      | 36,019,490              | 34,478,067              | 1,541,424           | 115,066                                     | 1,656,490                   | 284,340                          | 1,372,150                      |
| Office of Higher Education                                        | 55,536                                       | 96,735,295                         | 40,316                                                                                                         | 96,861,147              | 96,812,348              | 48,799              |                                             | 48,799                      |                                  | 48,799                         |
| Appropriations Withdrawn                                          |                                              | 5,173,058                          |                                                                                                                | 5,173,058               |                         | 5,173,058           |                                             | 5,173,058                   | 5,173,058                        |                                |
| <b>Total</b>                                                      | <b>\$ (5,491,106)</b>                        | <b>\$ 871,952,400</b>              | <b>\$ 310,455,973</b>                                                                                          | <b>\$ 1,176,917,266</b> | <b>\$ 1,170,913,937</b> | <b>\$ 6,003,334</b> | <b>\$ 22,121,805</b>                        | <b>\$ 28,125,139</b>        | <b>\$ 8,908,537</b>              | <b>\$ 19,216,602</b>           |
| (1) Reconciliation - Appropriations Brought Forward               |                                              |                                    |                                                                                                                |                         | \$14,828,819            |                     |                                             |                             |                                  |                                |
| Appropriations Carried Forward June 30, 1982                      |                                              |                                    |                                                                                                                |                         | 51,103                  |                     |                                             |                             |                                  |                                |
| Adjustments - Net Increase                                        |                                              |                                    |                                                                                                                |                         |                         |                     |                                             |                             |                                  |                                |
| Adjusted Appropriations Carried Forward June 30, 1982             |                                              |                                    |                                                                                                                |                         | \$14,879,922            |                     |                                             |                             |                                  |                                |
| Reimbursements Due from Federal Government June 30, 1982          |                                              |                                    | \$20,102,074                                                                                                   |                         |                         |                     |                                             |                             |                                  |                                |
| Adjustments - Increase                                            |                                              |                                    | 268,954                                                                                                        |                         |                         |                     |                                             |                             |                                  |                                |
| Adjusted Reimbursements Due from Federal Government June 30, 1982 |                                              |                                    |                                                                                                                |                         | 20,371,028              |                     |                                             |                             |                                  |                                |
|                                                                   |                                              |                                    |                                                                                                                |                         | <u>\$(5,491,106)</u>    |                     |                                             |                             |                                  |                                |

See Notes 3 and 4 to Combined Financial Statements.  
Parentheses denote red figure.  
Totals may not agree because dollars have been rounded.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

Exhibit A-5-1

| Department or Agency                                   | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|--------------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| <b>MENTAL HEALTH, RETARDATION AND HOSPITALS (MHRH)</b> |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Office of the Director                                 |                                       | 603,648                            |                                                             | 603,648            | 601,057      | 2,591        |                                   |                                 |                                |
| Chaplain Services                                      |                                       | 59,545                             |                                                             | 59,545             | 59,545       |              |                                   |                                 |                                |
| Development of R.I. Mental Health Manpower Auth.       | 10,407-                               |                                    | 52,201                                                      | 41,794             | 45,081       |              | 3,287-                            |                                 | 3,287-                         |
| Management and Support Services                        |                                       | 76,820                             |                                                             | 76,820             | 76,753       | 67           |                                   |                                 |                                |
| Community Residential and Resource Development         |                                       | 72,684                             |                                                             | 72,684             | 72,618       | 66           |                                   |                                 |                                |
| Div. of Planning, Pgm. Standards & Evaluation          |                                       | 231,884                            |                                                             | 231,884            | 231,720      | 164          |                                   |                                 |                                |
| Division of Personnel and Labor Relations              |                                       | 73,832                             |                                                             | 73,832             | 73,808       | 24           |                                   |                                 |                                |
| Employee & Labor Relations-Training & Development      |                                       | 589,268                            |                                                             | 589,268            | 583,484      | 5,784        |                                   |                                 |                                |
| Training and Development                               |                                       | 117,075                            |                                                             | 117,075            | 116,798      | 277          |                                   |                                 |                                |
| Division of Facilities and Maintenance Services        |                                       | 49,946                             |                                                             | 49,946             | 49,946       |              |                                   |                                 |                                |
| Utilities & Building Maintenance                       | 4,644                                 | 3,055,209                          |                                                             | 3,059,852          | 2,830,968    | 228,685      |                                   |                                 |                                |
| Repairs - Grounds Maintenance & Motor Pool             |                                       | 430                                |                                                             | 430                |              |              |                                   |                                 |                                |
| Repairs - Institute of Mental Health                   | 998                                   | 88,568                             |                                                             | 89,566             | 70,688       | 18,878       |                                   |                                 |                                |
| Repairs - General Hospital                             |                                       | 137,527                            |                                                             | 137,527            | 118,514      | 19,013       |                                   |                                 |                                |
| Repairs - Central Power Plant                          |                                       | 9,191                              |                                                             | 9,191              | 2,602        | 6,589        |                                   |                                 |                                |
| Repairs - Administrative Offices                       |                                       | 68                                 |                                                             | 68                 |              |              |                                   |                                 |                                |
| Central Power Plant                                    |                                       | 5,501,317                          |                                                             | 5,501,317          | 5,460,299    | 41,018       |                                   |                                 |                                |
| Security Police                                        |                                       | 328,472                            |                                                             | 328,472            | 328,113      | 359          |                                   |                                 |                                |
| Grounds Maintenance and Motor Pool                     |                                       | 930,983                            |                                                             | 930,983            | 929,722      | 1,261        |                                   |                                 |                                |
| Division of Financial Management                       |                                       | 60,671                             |                                                             | 60,671             | 60,656       | 15           |                                   |                                 |                                |
| Developmental Disabilities Services & Facilities       | 11,130-                               |                                    | 231,878                                                     | 220,748            | 251,658      | 20,505       | 51,414-                           |                                 | 51,414-                        |
| Financial and Management Services                      |                                       | 1,688,914                          |                                                             | 1,688,914          | 1,685,820    | 3,094        |                                   |                                 |                                |
| Administrative Services                                |                                       | 335,859                            |                                                             | 335,859            | 335,723      | 136          |                                   |                                 |                                |
| Patients Resource and Benefits                         |                                       | 567,984                            |                                                             | 567,984            | 567,178      | 806          |                                   |                                 |                                |
| Office of Retardation                                  |                                       | 162,704                            |                                                             | 162,704            | 162,595      | 109          |                                   |                                 |                                |
| Early Intervention Program - Retardation               |                                       | 667,262                            |                                                             | 667,262            | 602,583      | 64,679       |                                   |                                 |                                |
| Community Services Program - M.R.                      |                                       | 7,316,914                          |                                                             | 7,316,914          | 7,271,352    | 45,562       |                                   |                                 |                                |
| Support of State Dependents                            |                                       | 30                                 |                                                             | 30                 |              |              |                                   |                                 |                                |
| Ladd School                                            | 7,420                                 | 20,723,577                         |                                                             | 20,730,997         | 20,644,730   | 86,267       |                                   |                                 |                                |
| Multi-Handicapped Unit I.C. - Mental Retardation       |                                       | 2,553,321                          |                                                             | 2,553,321          | 2,550,426    | 2,895        |                                   |                                 |                                |
| Community Residential Pgm. - Ladd operated             |                                       | 4,642,267                          |                                                             | 4,642,267          | 4,631,502    | 10,765       |                                   |                                 |                                |
| Division of Social and Developmental Services          | 254                                   | 139-                               |                                                             | 116                | 116          |              |                                   |                                 |                                |
| Division of Mental Health                              |                                       | 75,790                             |                                                             | 75,790             | 75,790       |              |                                   |                                 |                                |
| Mental Health Block Grant                              |                                       |                                    | 2,147,618                                                   | 2,147,618          | 2,147,618    | 5,000        | 5,000-                            |                                 | 5,000-                         |
| Institute of Mental Health                             |                                       | 21,588,901                         |                                                             | 21,588,901         | 21,567,377   | 21,524       |                                   |                                 |                                |
| Community Mental Health Program                        |                                       | 5,651,585                          |                                                             | 5,651,585          | 5,634,505    | 17,081       |                                   |                                 |                                |
| Community Mental Health Program                        |                                       | 466,354                            |                                                             | 466,354            | 457,843      | 8,511        |                                   |                                 |                                |
| R.I. Comm. Support System & Strategy Develop.          |                                       |                                    | 6,877                                                       | 6,877              | 15,637       | 10,765       | 19,545-                           |                                 | 19,545-                        |
| R-Community Support Services Contract                  | 1,333                                 |                                    |                                                             | 1,333              | 1,333        |              |                                   |                                 |                                |
| Division of Rehabilitative Services                    |                                       | 168,861                            |                                                             | 168,861            | 168,815      | 46           |                                   |                                 |                                |
| General Hospital                                       | 811                                   | 31,541,019                         |                                                             | 31,541,830         | 31,474,857   | 66,973       |                                   |                                 |                                |
| Zumbarano Memorial Hospital                            | 3,027                                 | 13,506,170                         |                                                             | 13,509,197         | 13,472,366   | 36,831       |                                   |                                 |                                |
| Substance Abuse                                        |                                       | 49,230                             |                                                             | 49,230             |              |              |                                   |                                 |                                |
| Substance Abuse Block Grant                            |                                       |                                    | 881,311                                                     | 881,311            | 873,417      | 5,472        | 2,422                             |                                 | 2,422                          |
| Drug Abuse Unit                                        |                                       | 1,266,248                          |                                                             | 1,266,248          | 1,222,695    | 43,552       |                                   |                                 |                                |
| Treatment Alternatives to Street Crime - TASC          |                                       | 206,047                            |                                                             | 206,047            |              |              |                                   |                                 |                                |
| Drug Abuse Services Projects                           | 86,728-                               |                                    | 461,135                                                     | 374,408            | 380,054      |              | 5,646-                            |                                 | 5,646-                         |
| Statewide Drug Abuse Planning Grant                    | 3,963                                 |                                    | 29,490                                                      | 33,454             | 33,454       |              |                                   |                                 |                                |
| Develop Plans for State Drug Abuse Trng. System        | 532-                                  |                                    | 26,702                                                      | 26,170             | 30,133       |              | 3,963-                            |                                 | 3,963-                         |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-002

| Department or Agency                              | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES       | ENCUMBRANCES   | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|---------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------------|----------------|-----------------------------------|---------------------------------|--------------------------------|
| Develop State Prevention & Coordination Program   | 1,236-                                |                                    | 52,393                                                      | 51,157             | 56,044             | 3,795          | 8,682-                            |                                 | 8,682-                         |
| Services for Alcoholics                           |                                       | 3,118,270                          |                                                             | 3,118,270          | 3,072,595          | 45,675         |                                   |                                 |                                |
| Alcoholic Services - Block Grant                  |                                       |                                    | 328,283                                                     | 328,284            | 335,498            |                | 7,214-                            |                                 | 7,214-                         |
| Alcohol Abuse and Prevention                      | 1,058-                                |                                    | 30,890                                                      | 29,832             | 31,948             | 1,069          | 3,186-                            |                                 | 3,186-                         |
| Implementation of the Uniform Alcoholism Act      |                                       |                                    | 1,279                                                       | 1,279              | 1,279              | 1,588          | 1,588-                            |                                 | 1,588-                         |
| State Manpower Development Alcohol Abuse          | 30-                                   |                                    | 14,971                                                      | 14,941             | 14,941             |                |                                   |                                 |                                |
| <b>Total</b>                                      | <b>88,671-</b>                        | <b>128,284,307</b>                 | <b>4,265,029</b>                                            | <b>132,460,666</b> | <b>131,740,059</b> | <b>827,710</b> | <b>107,104-</b>                   |                                 | <b>107,104-</b>                |
| <b>HEALTH</b>                                     |                                       |                                    |                                                             |                    |                    |                |                                   |                                 |                                |
| Office of the Director                            |                                       | 375,205                            |                                                             | 375,205            | 254,263            |                | 120,942                           | 120,942                         |                                |
| Support of Medical Education                      |                                       | 1,118,675                          |                                                             | 1,118,675          | 1,118,675          |                |                                   |                                 |                                |
| Office of State Medical Examiners                 | 275                                   | 675,873                            |                                                             | 677,149            | 676,981            | 168            |                                   |                                 |                                |
| Division of Legal Services                        |                                       | 110,967                            |                                                             | 110,967            | 110,967            |                |                                   |                                 |                                |
| Assoc. Director Management & Support Services     |                                       | 130,224                            |                                                             | 130,224            | 130,151            |                | 73                                | 73                              |                                |
| Kent County Pediatrics Services                   |                                       | 20,000                             |                                                             | 20,000             | 20,000             |                |                                   |                                 |                                |
| Division of Management Services                   | 555                                   | 888,066                            |                                                             | 888,021            | 867,481            | 848            | 20,292                            | 20,292                          |                                |
| Division of Vital Statistics                      |                                       | 360,107                            |                                                             | 360,107            | 354,821            | 3,156          | 2,130                             | 2,130                           |                                |
| RI Vital Stat. Data Coll., Prep., & Subm.-Yr. A   | 3,998-                                |                                    | 20,598                                                      | 16,600             | 16,712             |                | 112-                              |                                 | 112-                           |
| National Death Index (R)                          | 2,971-                                |                                    | 6,306                                                       | 3,335              | 233                |                | 3,103                             |                                 | 3,102                          |
| R-RI Vit. Stat. Data Coll., Prep., & Subm.-Yr. B  | 15,857-                               |                                    | 69,467                                                      | 53,610             | 54,610             |                |                                   |                                 |                                |
| Division of Catastrophic Health Insurance         |                                       | 2,860,527                          |                                                             | 2,860,527          | 2,860,527          |                |                                   |                                 |                                |
| Division of Professional Regulation               |                                       | 330,436                            |                                                             | 330,436            | 324,635            | 4,113          | 1,688                             | 1,688                           |                                |
| Health - Board of Hairdressing                    |                                       | 98,222                             |                                                             | 98,222             | 98,222             |                |                                   |                                 |                                |
| Office of Fiscal Assistance (WIC)                 |                                       | 71,019                             |                                                             | 71,019             | 70,418             |                | 602                               | 602                             |                                |
| Spec. Supp. Food Pgm--Women/Infants-Low Inc-Yr. A | 11,266                                |                                    | 4,085,022                                                   | 4,096,288          | 4,097,377          |                | 1,089-                            |                                 | 1,089-                         |
| Spec. Supp. Food Pgm--Women/Infants-Low Inc-Yr. B | 232,712                               |                                    | 1,430,070                                                   | 1,662,782          | 1,641,876          |                | 20,906                            |                                 | 20,906                         |
| Health Planning and Resources Development         |                                       | 138,959                            |                                                             | 138,959            | 64,338             |                | 74,621                            | 74,621                          |                                |
| C-Rape Prevention-Year A                          |                                       |                                    | 8,500                                                       | 8,500              | 9,980              |                | 1,480-                            |                                 | 1,480-                         |
| C-Preventive Health Block                         | 19,967-                               |                                    | 71,167                                                      | 51,200             | 51,200             |                |                                   |                                 |                                |
| C-Rape Prevention                                 | 1,400                                 |                                    | 10,957                                                      | 12,357             | 12,351             |                | 6                                 | 6                               |                                |
| Division of Emergency Medical Services            |                                       | 262,709                            |                                                             | 262,709            | 262,709            |                |                                   |                                 |                                |
| M.V. Viol. Spec. Assess. for Emer. Med. Svcs.     |                                       |                                    | 14,448                                                      | 14,448             | 18,848             |                | 15,600                            | 15,600                          |                                |
| Office of Health Promotion                        |                                       | 164,498                            |                                                             | 164,498            | 164,304            | 194            |                                   |                                 |                                |
| C-Preventive Health Block Grant - Year A          |                                       |                                    | 305,632                                                     | 305,632            | 348,586            | 1,096          | 44,050-                           |                                 | 44,050-                        |
| Health Education Risk Reduction - Year B          | 25,444-                               |                                    | 66,838                                                      | 41,394             | 41,394             |                |                                   |                                 |                                |
| Division of Medical Care Standards                |                                       | 232,250                            |                                                             | 232,250            | 232,250            |                |                                   |                                 |                                |
| Assistant Director Health Policy                  |                                       | 372,718                            |                                                             | 372,718            | 372,718            |                |                                   |                                 |                                |
| State Health Planning & Development Agency        | 17,873-                               |                                    | 304,670                                                     | 286,797            | 297,959            |                | 11,162-                           |                                 | 11,162-                        |
| Health Systems Agency                             | 7,581-                                |                                    | 122,849                                                     | 115,268            | 122,737            |                | 7,469-                            |                                 | 7,469-                         |
| R-Develop. of Occupational Health Data Systems    | 842                                   |                                    | 54,100                                                      | 54,942             | 50,020             |                | 4,922                             |                                 | 4,922                          |
| C-Occupational Health & Safety Surveillance       |                                       |                                    | 3,000                                                       | 3,000              | 4,200              |                | 1,200-                            |                                 | 1,200-                         |
| Research-Stomach Cancer (UL 23-1-1 & 23-1-16)     |                                       |                                    | 2,500                                                       | 2,500              | 2,403              |                | 98                                | 97                              |                                |
| Division of Family Health                         |                                       | 937,475                            |                                                             | 937,475            | 886,754            | 50,722         |                                   |                                 |                                |
| Child Development Center                          |                                       | 549,804                            |                                                             | 549,804            | 493,337            | 56,467         |                                   |                                 |                                |
| Home Health Visits                                |                                       | 247,692                            |                                                             | 247,692            | 242,071            | 5,621          |                                   |                                 |                                |
| Crippled Children-General                         |                                       | 230,210                            |                                                             | 230,210            | 230,210            |                |                                   |                                 |                                |
| Care and Treatment of Hemophilia                  |                                       | 41,552                             |                                                             | 41,552             | 27,215             | 14,337         |                                   |                                 |                                |
| Maternal and Child Health - B                     | 30,441-                               |                                    | 33,373                                                      | 2,932              | 2,932              |                |                                   |                                 |                                |
| Mental Retardation                                |                                       |                                    | 253,600                                                     | 253,600            | 301,400            |                | 47,800-                           |                                 | 47,800-                        |
| Maternal & Child Health Block Grant - Year A      | 1,719                                 |                                    | 391,837                                                     | 393,556            | 452,134            | 7,286          | 65,863-                           |                                 | 65,863-                        |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-003

| Department or Agency                              | NET                      | RESTRICTED,                  |                                        | TOTAL      | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED | BALANCE | BALANCES |
|---------------------------------------------------|--------------------------|------------------------------|----------------------------------------|------------|--------------|--------------|--------------|---------|----------|
|                                                   | BALANCES BROUGHT FORWARD | APPROPRIATIONS AND TRANSFERS | FEDERAL GRANTS AND INTERFUND TRANSFERS |            |              |              |              |         |          |
| Child Health (CH-Spec. Proj.-Family Planning)     | 28,836-                  |                              |                                        | 283,600    | 254,764      | 275,494      | 9,208        | 29,930- | 29,930-  |
| AIDS Information and Counseling Project           | 1,288-                   |                              |                                        | 21,122     | 19,834       | 19,834       |              |         |          |
| R-Dental Care for Mentally Retarded               | 51,700-                  |                              |                                        | 51,700     |              |              |              |         |          |
| Childhood Lead Poisoning-Year A                   |                          |                              |                                        | 4,586      | 4,586        | 5,771        |              | 1,185-  | 1,185-   |
| Maternal and Child Health "A" (FY-82)             | 47,895-                  |                              |                                        | 47,895     |              |              |              |         |          |
| Maternal and Child Health "B" (FY-82)             | 16,900-                  |                              |                                        | 16,900     |              |              |              |         |          |
| Maternal & Child Health Block Grant - Year B      | 162-                     |                              |                                        | 235,271    | 234,508      | 236,372      |              | 1,864-  | 1,864-   |
| Genetics Disease Testing - Year B                 | 418-                     |                              |                                        | 124,481    | 124,063      | 124,063      | 25,046       | 25,046- | 25,046-  |
| Division of Dental Public Health                  |                          | 188,836                      |                                        | 188,836    | 185,811      |              |              | 3,825   | 3,825    |
| Division of Adult Health                          |                          | 85,892                       |                                        | 85,892     | 85,892       |              |              |         |          |
| Community Based Cancer Control Program            | 96,419-                  |                              | 98,202                                 | 1,783      |              | 18,336       |              | 16,553- | 16,553-  |
| Division of Epidemiology                          | 76,500                   | 501,574                      |                                        | 578,074    | 578,074      |              |              |         |          |
| R-Veneral Disease Control - Year A                |                          |                              | 107,338                                | 107,338    | 111,957      |              |              | 3,719-  | 3,719-   |
| An Immunization Program for R.I. - Year A         | 2,354-                   |                              | 28,531                                 | 26,177     | 26,196       |              |              | 19-     | 19-      |
| Control of Lead Poisoning in R.I. - Year A        |                          |                              | 95,800                                 | 95,800     | 96,124       |              |              | 324-    | 324-     |
| Diabetes Demonstration Control Pjct. - Yr. A      | 142                      |                              | 67,506                                 | 67,648     | 66,550       |              |              | 1,098   | 1,098    |
| Epidemiology & Control-Hospital Acq. Infections   |                          |                              | 16,600                                 | 16,600     | 16,539       |              |              | 61      | 61       |
| Health Program for Refugees - Year A              |                          |                              | 38,285                                 | 38,285     | 39,760       |              |              | 1,474-  | 1,474-   |
| R-Hypertension Control                            | 1,931-                   |                              | 33,468                                 | 31,537     | 31,537       |              |              |         |          |
| Veneral Disease Control - Year B                  | 339                      |                              | 49,983                                 | 50,322     | 50,322       |              |              |         |          |
| An Immunization Program for R.I. - Year B         | 997                      |                              | 25,797                                 | 26,793     | 26,793       |              |              |         |          |
| Control of Lead Poisoning - Year B                | 13,800-                  |                              | 46,149                                 | 32,399     | 33,735       |              |              | 1,336-  | 1,336-   |
| Diabetes Control - Year B                         | 5,501-                   |                              | 144,967                                | 139,446    | 139,446      |              |              |         |          |
| Health Pjcts. for Refugees (FY-82) - Year B       | 3,422-                   |                              | 13,192                                 | 9,770      | 9,770        |              |              |         |          |
| Hypertension Control (FY-82)                      | 3,849-                   |                              | 29,693                                 | 25,844     | 25,844       |              |              |         |          |
| Division of Laboratories                          | 26,656                   | 2,418,209                    |                                        | 2,444,866  | 2,395,259    | 4,753        |              | 44,854  | 44,854   |
| Div. of Water Supply Laboratory Services          | 78                       | 158,629                      |                                        | 158,508    | 155,418      |              |              | 3,089   | 3,089    |
| Race Horse and Race Dog Analysis                  |                          | 268,019                      |                                        | 268,019    | 268,010      | 9            |              |         |          |
| Lab. Test. for R.I. Solid Waste Mgmt. Corp.       |                          |                              | 9,744                                  | 9,744      | 2,479        |              |              | 7,266   | 7,266    |
| Associate Director Preventive Medicine            |                          | 3,296                        |                                        | 3,296      |              |              |              |         |          |
| Associate Director Community Health Services      |                          | 145,763                      |                                        | 145,763    | 145,763      |              |              |         |          |
| Division of Facilities Regulation                 | 675                      | 404,994                      |                                        | 405,669    | 405,669      |              |              |         |          |
| Hospital Construction Fund                        |                          |                              | 24,423                                 | 24,423     | 24,423       |              |              |         |          |
| Nursing Convalescent Home Pgm., Title 1B - Yr. A  |                          |                              | 58,637                                 | 58,637     | 78,241       |              |              | 19,604- | 19,604-  |
| Title 1B SNF/ICF - Year A                         |                          |                              | 180,330                                | 180,330    | 165,906      |              |              | 14,424  | 14,424   |
| Nursing Convalescent Home Pgm., Title 1B - Yr. B  | 10,126-                  |                              | 42,014                                 | 31,889     | 31,889       |              |              |         |          |
| 0-Title 1B SNF/ICF - Year B                       | 26,270                   |                              | 22,565                                 | 48,835     | 48,835       |              |              |         |          |
| Division of Water Supply                          |                          | 80,851                       |                                        | 80,851     | 80,851       |              |              |         |          |
| Public Water Supply Supv. Pjct. - Year A          | 5,467                    |                              | 244,110                                | 249,577    | 196,494      |              |              | 53,083  | 53,083   |
| Public Water Supply Supv. Pjct. - Year B          | 11,831-                  |                              | 133,427                                | 121,596    | 119,094      |              |              | 2,502   | 2,502    |
| Division of Food Protection and Sanitation        |                          | 1,692,781                    |                                        | 1,692,781  | 1,692,044    | 226          |              | 510     | 510      |
| Division of Drug Control                          | 803                      | 701,657                      |                                        | 702,459    | 702,459      |              |              |         |          |
| Div. of Occupational Health and Radiation Control |                          | 342,426                      |                                        | 342,426    | 342,426      |              |              |         |          |
| OSHA Administration                               | 344                      | 10,027                       |                                        | 10,371     | 10,371       |              |              |         |          |
| OSHA Statewide On-Site Consult. Pgm. - Year A     |                          |                              | 76,256                                 | 76,256     | 87,104       |              |              | 10,848- | 10,848-  |
| Compliance Field Testing of X-ray Systems         | 312-                     |                              | 8,078                                  | 7,766      | 5,819        |              |              | 1,947   | 1,947    |
| OSHA Statewide Consultation Program - Year B      | 21,913-                  |                              | 51,360                                 | 29,446     | 29,446       |              |              |         |          |
| Total                                             | 56,346-                  | 17,220,941                   | 9,706,973                              | 26,871,568 | 26,582,814   | 183,249      |              | 105,505 | 114,842- |
| SYSTEM AND REHABILITATIVE SERVICES (SRRS)         |                          |                              |                                        |            |              |              |              |         |          |
| Office of the Director                            |                          | 591,936                      |                                        | 591,936    | 589,121      | 2,815        |              |         |          |



GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDING JUNE 30, 1983

A-5-004

| Department of Agency                              | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|---------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Dep. of Planning, Pgm. Develop. & Evaluation      |                                       |                                    | 54,180                                                      | 54,180             | 60,200       |              | 6,020-                            |                                 | 6,020-                         |
| Division of Community Services                    |                                       | 137,520                            |                                                             | 137,520            | 137,344      | 177          |                                   |                                 |                                |
| Family and Adult Services                         |                                       | 78,355                             |                                                             | 78,355             | 78,284       | 71           |                                   |                                 |                                |
| Emergency Intermediate Care Services - State      |                                       | 1,060,484                          |                                                             | 1,060,484          | 1,051,970    | 8,514        |                                   |                                 |                                |
| Emergency Shelter                                 |                                       | 16,411                             |                                                             | 16,411             | 16,411       |              |                                   |                                 |                                |
| Day Care Services                                 |                                       | 9,359                              |                                                             | 9,359              | 9,359        |              |                                   |                                 |                                |
| Family and Adult Services                         | 52,856-                               | 126,483                            |                                                             | 126,483            | 126,483      |              |                                   |                                 |                                |
| Homemaker Services                                | 96,537                                |                                    | 9,185,816                                                   | 9,132,960          | 8,470,968    | 1,400        | 660,592                           |                                 | 660,592                        |
| Opport. Little Home                               | 6,940                                 |                                    | 430,933                                                     | 527,470            | 527,470      |              |                                   |                                 |                                |
| Information and Referral Service                  | 1                                     |                                    | 5,000                                                       | 11,940             | 9,439        |              | 2,501                             |                                 | 2,501                          |
| Mobile Social Service System                      |                                       |                                    |                                                             | 1                  | 1            |              |                                   |                                 |                                |
| Emergency Shelter Program                         | 853                                   |                                    | 16,647                                                      | 17,500             | 20,661       |              | 3,161-                            |                                 | 3,161-                         |
| Emergency Food and Shelter Program                |                                       |                                    |                                                             |                    | 1,084        |              | 1,084-                            |                                 | 1,084-                         |
| Information and Referral Service                  | 2                                     |                                    |                                                             | 2                  | 2            |              |                                   |                                 |                                |
| Mobile Social Service System                      | 1                                     |                                    |                                                             | 1                  | 1            |              |                                   |                                 |                                |
| Indv. Comm. Act. Pgm.-PROCAP-Res. Ser. Ex-Felons  | 6,850                                 |                                    |                                                             | 6,850              | 6,850        |              |                                   |                                 |                                |
| Women's Str. Information & Referral Service       |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Veterans' Affairs Unit                            | 292                                   | 4,745,883                          |                                                             | 4,745,975          | 4,745,819    | 155          |                                   |                                 |                                |
| Veterans Cemetery-Administration                  |                                       | 263,989                            |                                                             | 263,989            | 263,989      |              |                                   |                                 |                                |
| R.I. Veterans Cemetery Capitol Program            | 90,081                                | 2,367                              |                                                             | 92,448             | 40,427       |              | 52,020                            |                                 | 52,020                         |
| Support of Domiciled Veterans (Veterans' Home)    |                                       |                                    | 1,228,606                                                   | 1,228,606          | 1,564,102    |              | 335,496-                          |                                 | 335,496-                       |
| Veterans' Cemetery Capital Program - Federal      |                                       |                                    | 325,000                                                     | 325,000            | 215,950      |              | 109,050                           |                                 | 109,050                        |
| Veterans' Aid & Attendance Allowance              |                                       |                                    | 3,167                                                       | 3,167              | 3,167        |              |                                   |                                 |                                |
| Veterans' Cemetery Capital Program                |                                       |                                    | 55,000                                                      | 55,000             | 15,682       |              | 39,318                            |                                 | 39,318                         |
| Division of Medical Services                      |                                       | 2,832,208                          |                                                             | 2,832,208          | 2,771,061    | 61,147       |                                   |                                 |                                |
| Medical Assistance Administration                 | 46,375                                |                                    | 3,506,830                                                   | 3,551,205          | 3,244,417    | 15,583       | 291,206                           |                                 | 291,206                        |
| Services for the Blind & Visually Impaired        |                                       | 240,799                            |                                                             | 240,799            | 240,580      |              | 219                               |                                 | 219                            |
| Vocational Rehab-Blind (State Matching)           | 213                                   | 141,976                            |                                                             | 142,189            | 142,058      |              | 131                               |                                 | 131                            |
| Voc. Rehab-In-Service Train.Pgm. (State Matching) |                                       | 636                                |                                                             | 636                | 636          |              |                                   |                                 |                                |
| Vocational Rehabilitation - Blind                 | 272,745-                              |                                    | 875,250                                                     | 602,506            | 586,172      |              | 16,334                            |                                 | 16,334                         |
| Voc. Rehab-In-Service Train.Pgm. (Fed. Matching)  | 285                                   |                                    | 5,727                                                       | 6,012              | 5,727        |              | 286                               |                                 | 286                            |
| Title IWA Soc. Security Disability Benefits       | 187                                   |                                    | 1,301                                                       | 1,488              | 229          |              | 1,259                             |                                 | 1,259                          |
| Title XVI Supplementary Security Income Program   | 2,062                                 |                                    | 1,124                                                       | 3,186              | 2,119        |              | 1,068                             |                                 | 1,068                          |
| Vend. Stand Proceeds - Bus. Enterprise            | 43,270                                |                                    | 12,181                                                      | 55,451             | 32,536       |              | 22,915                            |                                 | 22,915                         |
| General - Business Enterprises                    | 12,721                                |                                    | 1,503                                                       | 14,224             | 2,021        |              | 12,203                            |                                 | 12,203                         |
| Vocational Rehabilitation                         |                                       | 774,863                            |                                                             | 774,863            | 755,581      | 19,282       |                                   |                                 |                                |
| Independent Living and Personal Care Attendant    |                                       | 70,000                             |                                                             | 70,000             | 70,000       |              |                                   |                                 |                                |
| Independent Living Rehabilitation Pgm. - State    |                                       | 50,573                             |                                                             | 50,573             | 50,423       | 150          |                                   |                                 |                                |
| Vocational Rehabilitation                         | 205,368-                              |                                    | 3,585,554                                                   | 3,380,186          | 2,929,030    | 77,129       | 374,027                           |                                 | 374,027                        |
| Disability Determinations - Social Security       | 115,565-                              |                                    | 2,444,789                                                   | 2,329,224          | 2,307,047    |              | 22,177                            |                                 | 22,177                         |
| Rehab. Soc. Sec. Disability Benefit Recipients    | 27,485                                |                                    | 22,981                                                      | 50,466             |              |              | 50,466                            |                                 | 50,466                         |
| Supplemental Security Income Pgm. (Title XVI)     | 22,352                                |                                    | 19,669                                                      | 42,020             | 42,020       |              | 42,020                            |                                 | 42,020                         |
| In-Serv. Train. of State Voc. Rehab. Personnel    | 2,144                                 |                                    | 14,157                                                      | 16,301             | 9,296        |              | 7,006                             |                                 | 7,006                          |
| General Falsy Rehabilitation Serv. Improvement    | 20,764                                |                                    |                                                             | 20,764             | 19,241       |              | 1,723                             |                                 | 1,723                          |
| Independent Living Rehabilitation Program         | 82,014-                               |                                    | 605,156                                                     | 323,142            | 415,660      | 1,350        | 106,132                           |                                 | 106,132                        |
| Comprehensive Rehabilitation Center Program       | 8,948                                 |                                    | 114,000                                                     | 122,988            | 105,998      |              | 16,991                            |                                 | 16,991                         |
| Client Assistance Project                         | 24,461-                               |                                    | 147,700                                                     | 123,239            | 99,251       |              | 23,988                            |                                 | 23,988                         |
| C-Independent Living Rehabilitation Pgm. DTD      |                                       |                                    |                                                             |                    | 56,801       |              | 56,801-                           |                                 | 56,801-                        |
| Rehabilitation Center Grant                       | 3,677                                 |                                    |                                                             | 3,677              | 3,677        |              |                                   |                                 |                                |
| Work Incentive Program - Administration           |                                       | 60,837                             |                                                             | 60,837             | 60,837       |              |                                   |                                 |                                |



GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-005

| Department or Agency                             | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES       | ENCUMBRANCES      | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|--------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------------|-------------------|-----------------------------------|---------------------------------|--------------------------------|
| WIN - D.E.S. Matching                            | 19,646                                | 65,000                             |                                                             | 84,646             | 66,751             | 12,000            | 5,898                             |                                 | 5,898                          |
| Work Incentive Program                           | 22,856                                |                                    | 390,000                                                     | 412,856            | 552,627            |                   | 139,771-                          |                                 | 139,771-                       |
| Division of Medical Services                     |                                       | 30,921                             |                                                             | 30,921             | 23,215             | 206               | 7,500                             |                                 | 7,500                          |
| Assistant Director - Medical Services            | 91,289                                |                                    |                                                             | 91,289             | 62,105             |                   | 29,184                            |                                 | 29,184                         |
| Division of Management Services                  |                                       | 179,673                            |                                                             | 179,673            | 172,007            | 166               | 7,500                             |                                 | 7,500                          |
| Financial Control                                |                                       | 264,406                            |                                                             | 264,406            | 264,033            | 373               |                                   |                                 |                                |
| Standards and Planning                           | 395                                   | 107,566                            |                                                             | 107,961            | 105,521            | 2,461             |                                   |                                 |                                |
| Staff Development and Training-State             |                                       | 5,941                              |                                                             | 5,941              | 5,941              |                   |                                   |                                 |                                |
| Standards and Planning                           | 24,050                                |                                    | 37,117                                                      | 61,167             | 38,839             |                   | 22,673-                           |                                 | 22,673-                        |
| Staff Development and Training                   | 6,951-                                |                                    | 128,211                                                     | 121,260            | 50,280             |                   | 70,980                            |                                 | 70,980                         |
| SRS Training                                     | 3,783                                 |                                    | 2,204                                                       | 5,987              | 1,113              | 818               | 4,057                             |                                 | 4,057                          |
| Assistance Payments                              |                                       | 3,615,971                          |                                                             | 3,615,971          | 3,610,911          | 5,060             |                                   |                                 |                                |
| Assistance Payments Administration               | 125,152-                              |                                    | 3,162,733                                                   | 3,037,581          | 3,393,671          |                   | 356,090-                          |                                 | 356,090-                       |
| Supplemental Security Income Program - Admin.    | 40,735                                |                                    | 1,329                                                       | 42,064             | 42,064             |                   |                                   |                                 |                                |
| Indochinese Refugee Assistance Program - Admin.  | 283,804                               |                                    | 1,355,000                                                   | 1,638,804          | 1,431,250          | 83                | 207,470                           |                                 | 207,470                        |
| Food Stamp Program                               | 575                                   | 951,569                            |                                                             | 952,144            | 938,967            | 112               | 13,065                            |                                 | 13,065                         |
| Food Stamp Program                               | 421,116-                              |                                    | 2,288,744                                                   | 1,867,628          | 2,260,614          |                   | 392,986-                          |                                 | 392,986-                       |
| Bureau of Family Support                         |                                       | 456,485                            |                                                             | 456,485            | 452,544            |                   | 3,941                             |                                 | 3,941                          |
| Administration - Title IV D                      | 347,200-                              |                                    | 1,956,768                                                   | 1,609,568          | 1,484,326          |                   | 125,242                           |                                 | 125,242                        |
| Medical Assistance Payments                      |                                       | 95,578,456                         |                                                             | 95,578,456         | 84,777,398         | 10,801,058        |                                   |                                 |                                |
| Medical Assist. - Homemaker & Adult Day Care     |                                       | 421,342                            |                                                             | 421,342            | 421,342            |                   |                                   |                                 |                                |
| Federal Grants - Medical Assistance              | 12,907,553-                           |                                    | 121,425,901                                                 | 108,518,348        | 109,164,970        | 14,000,454        | 14,647,076-                       |                                 | 14,647,076-                    |
| Medical Assist. - Homemaker & Adult Day Care     | 293,282-                              |                                    | 793,528                                                     | 500,246            | 538,489            |                   | 38,243-                           |                                 | 38,243-                        |
| Medical Assistance - Indochinese Refugees        | 300,000                               |                                    | 425,000                                                     | 725,000            | 669,559            |                   | 55,441                            |                                 | 55,441                         |
| Medical Assistance - Cuban/Haitian Refugees      | 1,000                                 |                                    |                                                             | 1,000              | 36                 |                   | 964                               |                                 | 964                            |
| AABD (Subsistence Payments)                      |                                       | 7,330,072                          |                                                             | 7,330,072          | 7,330,072          |                   |                                   |                                 |                                |
| AABD (Supplementals)                             |                                       | 46,410                             |                                                             | 46,410             | 46,410             |                   |                                   |                                 |                                |
| AFDC-R (Regular) Subsistence Payments            |                                       | 24,830,067                         |                                                             | 24,830,067         | 24,830,067         |                   |                                   |                                 |                                |
| AFDC-U (Unemployed) Subsistence Payments         |                                       | 939,778                            |                                                             | 939,778            | 939,778            |                   |                                   |                                 |                                |
| AFDC-Day Care                                    |                                       | 1,438                              |                                                             | 1,438              | 1,438              |                   |                                   |                                 |                                |
| Catastrophic Aid                                 |                                       | 135,549                            |                                                             | 135,549            | 135,549            |                   |                                   |                                 |                                |
| AFDC-R (Regular)                                 | 3,529,085                             |                                    | 32,202,483                                                  | 35,731,568         | 35,787,303         |                   | 55,735-                           |                                 | 55,735-                        |
| AFDC-U (Unemployed)                              | 184,205                               |                                    | 1,102,679                                                   | 1,286,884          | 1,285,634          |                   | 1,251                             |                                 | 1,251                          |
| AFDC-Foster Care                                 |                                       |                                    | 115,540                                                     | 115,540            | 115,540            |                   |                                   |                                 |                                |
| AFDC-Day Care Center Program                     | 1,389                                 |                                    | 17,269                                                      | 18,658             | 14,536             |                   | 4,122                             |                                 | 4,122                          |
| AFDC-Catastrophic Aid                            | 153,834                               |                                    | 30,000                                                      | 183,834            | 185,429            |                   | 1,595-                            |                                 | 1,595-                         |
| Indochina Refugee Assistance Program - Federal   | 266,838                               |                                    | 978,403                                                     | 1,245,241          | 1,237,351          |                   | 7,890                             |                                 | 7,890                          |
| R-Cuban/Haitian Refugee Assistance Program       | 1,000                                 |                                    |                                                             | 1,000              | 663                |                   | 337                               |                                 | 337                            |
| GPA Subsistence Payments                         |                                       | 19,814,730                         |                                                             | 19,814,730         | 18,008,028         | 1,730,995         | 75,708                            |                                 | 75,708                         |
| Medical Pymts. Adjustments of Title IV Recipient |                                       |                                    | 745,881                                                     | 745,881            | 746,235            |                   | 354-                              |                                 | 354-                           |
| General Public Assist. - Indochinese Refugees    | 328,000                               |                                    | 536,812                                                     | 864,812            | 1,176,783          |                   | 311,971-                          |                                 | 311,971-                       |
| General Public Assist. - Cuban/Haitian Refugee   | 52,000                                |                                    | 80,000                                                      | 132,000            | 97,937             |                   | 34,063                            |                                 | 34,063                         |
| <b>Total</b>                                     | <b>9,159,697-</b>                     | <b>165,979,872</b>                 | <b>190,437,874</b>                                          | <b>347,258,048</b> | <b>334,377,307</b> | <b>26,741,558</b> | <b>13,860,816-</b>                |                                 | <b>13,860,816-</b>             |

## CORRECTIONS

|                                            |     |         |  |         |         |       |  |  |  |
|--------------------------------------------|-----|---------|--|---------|---------|-------|--|--|--|
| Office of the Director                     |     | 518,903 |  | 518,903 | 514,374 | 4,529 |  |  |  |
| Parole Board                               |     | 111,322 |  | 111,322 | 111,293 | 29    |  |  |  |
| Assistant Director for Management Services |     | 78,211  |  | 78,211  | 78,114  | 97    |  |  |  |
| Administrative Services Unit               |     | 152,127 |  | 152,127 | 152,050 | 77    |  |  |  |
| Employee Relations Unit                    | 780 | 104,324 |  | 105,104 | 104,439 | 165   |  |  |  |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-006

| Department or Agency                             | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES      | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|--------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|-------------------|-----------------------------------|---------------------------------|--------------------------------|
| Maintenance Unit                                 | 285                                   | 639,701                            |                                                             | 639,986            | 613,089           | 26,447                            | 450                             | 450                            |
| Assistant Director for Adult Services            |                                       | 113,566                            |                                                             | 113,566            | 113,566           |                                   |                                 |                                |
| Deputy Assistant Director-Adult Operations       | 12,922                                | 3,052,911                          |                                                             | 3,065,833          | 3,047,067         | 16,768                            | 1,998                           | 1,998                          |
| Deputy Assistant Director-Rehabilitation         |                                       | 218,768                            |                                                             | 218,768            | 218,768           |                                   |                                 |                                |
| Maximum Security - A.C.I.                        |                                       | 2,971,214                          |                                                             | 2,971,214          | 2,953,214         | 18,000                            |                                 |                                |
| Medium Security - A.C.I.                         |                                       | 2,258,842                          |                                                             | 2,258,842          | 2,258,842         |                                   |                                 |                                |
| Minimum Security - A.C.I.                        |                                       | 1,175,638                          |                                                             | 1,175,638          | 1,175,638         |                                   |                                 |                                |
| Women's Division                                 |                                       | 637,400                            |                                                             | 637,400            | 607,400           | 30,000                            |                                 | 30,000                         |
| Work Release Unit                                |                                       | 467,623                            |                                                             | 467,623            | 467,623           |                                   |                                 |                                |
| Business Office - Adult Services                 |                                       | 1,725,407                          |                                                             | 1,725,407          | 1,725,407         |                                   |                                 |                                |
| Health Care Unit - Adult Services                |                                       | 1,932,424                          |                                                             | 1,932,424          | 1,930,846         | 1,576                             |                                 |                                |
| Education Unit - Adult Services                  |                                       | 415,592                            |                                                             | 415,592            | 415,592           |                                   |                                 |                                |
| Court Approved Expenditures - A.C.I.             |                                       | 22,800                             |                                                             | 22,800             | 22,800            |                                   |                                 |                                |
| High Security - A.C.I.                           | 3,696                                 | 2,889,911                          |                                                             | 2,893,607          | 2,893,607         |                                   |                                 |                                |
| Intake Service                                   | 10,126                                | 3,130,348                          |                                                             | 3,140,473          | 3,140,473         |                                   |                                 |                                |
| Building Renovations - Maximum Security          | 20,892                                | 275,857                            |                                                             | 296,749            | 260,296           | 36,453                            |                                 | 36,453                         |
| High Security - Site Development                 | 80,850                                |                                    |                                                             | 80,850             | 23,614            | 57,236                            |                                 | 57,236                         |
| Research and Planning Unit                       |                                       | 6,523                              |                                                             | 6,523              | 6,523             |                                   |                                 |                                |
| Assistant Director - Field Services              |                                       | 72,557                             |                                                             | 72,557             | 72,525            | 32                                |                                 |                                |
| Probation and Parole - Adult                     |                                       | 1,660,636                          |                                                             | 1,660,636          | 1,659,981         | 655                               |                                 |                                |
| Rhode Island State Marshalls                     |                                       | 1,071,224                          |                                                             | 1,071,224          | 1,066,388         | 4,837                             |                                 |                                |
| <b>Total</b>                                     | <b>129,550</b>                        | <b>25,703,829</b>                  |                                                             | <b>25,833,379</b>  | <b>25,634,030</b> | <b>73,212</b>                     | <b>126,137</b>                  | <b>126,137</b>                 |
| <b>ELEMENTARY AND SECONDARY EDUCATION</b>        |                                       |                                    |                                                             |                    |                   |                                   |                                 |                                |
| Bd. of Regents for Elem. & Secondary Education   |                                       | 35,412                             |                                                             | 35,412             | 35,412            |                                   |                                 |                                |
| Management and Budget                            |                                       | 1,824,069                          |                                                             | 1,824,069          | 1,776,576         | 31,493                            | 16,000                          | 16,000                         |
| Education Commission of the States               |                                       | 22,000                             |                                                             | 22,000             | 22,000            |                                   |                                 |                                |
| Assistance for State Equal Plans                 | 18,505                                |                                    |                                                             | 18,505             | 8,627             | 9,878                             |                                 | 9,878                          |
| Block Grant Chapter II Administration            |                                       |                                    | 405,000                                                     | 405,000            | 413,006           | 8,006                             |                                 | 8,006                          |
| Equal Education Opportunity Unit                 | 2,353                                 |                                    | 55,000                                                      | 57,353             | 54,555            | 2,548                             |                                 | 2,548                          |
| E.S.A.A. Special Arts Program                    | 2,077                                 |                                    | 11,099                                                      | 13,176             | 13,176            |                                   |                                 |                                |
| Tech. Assist.-Elem. Sex Disc. Loc. Educ. Pgms.   | 1,320                                 |                                    | 40,000                                                      | 38,680             | 44,791            | 6,111                             |                                 | 6,111                          |
| C-Emergency School Aid Act-State Department      | 1,558                                 |                                    | 9,267                                                       | 7,708              | 7,705             |                                   |                                 |                                |
| In-Site Rhode Island - Tuitions                  | 805                                   |                                    | 75,677                                                      | 76,482             | 72,319            | 4,163                             |                                 | 4,163                          |
| Mott Foundation                                  | 12,302                                |                                    |                                                             | 12,302             | 12,302            |                                   |                                 |                                |
| State Support Local School Operations            |                                       | 138,044,532                        |                                                             | 138,044,532        | 138,044,532       |                                   |                                 |                                |
| Teachers' Pensions                               |                                       | 70,000                             |                                                             | 70,000             | 65,820            | 4,180                             | 4,180                           |                                |
| State's Share Teachers' Retirement Fund          |                                       | 17,145,100                         |                                                             | 17,145,100         | 17,143,524        | 1,576                             | 1,576                           |                                |
| School Housing Foundation Program                |                                       | 4,300,000                          |                                                             | 4,300,000          | 4,281,057         | 18,943                            | 18,943                          |                                |
| Programs for Disadvantaged Children              |                                       | 2,079,373                          |                                                             | 2,079,373          | 2,040,926         | 38,447                            |                                 |                                |
| Programs for Handicapped Children                |                                       | 18,198,582                         |                                                             | 18,198,582         | 18,198,581        | 1                                 | 1                               |                                |
| Programs for Gifted Children                     |                                       | 522,500                            |                                                             | 522,500            | 482,164           | 32,192                            | 8,144                           |                                |
| Programs for Bilingual Children                  |                                       | 254,751                            |                                                             | 254,751            | 243,614           | 11,237                            |                                 |                                |
| Non-Public School Reimbursement                  |                                       | 232,994                            |                                                             | 232,994            | 122,185           | 110,809                           | 110,809                         |                                |
| Tuition for Blind and Deaf                       |                                       | 664,066                            |                                                             | 664,066            | 662,168           | 1,898                             | 1,898                           |                                |
| Early Retirement Program - Teachers              |                                       | 69,640                             |                                                             | 69,640             | 69,640            |                                   |                                 |                                |
| State Share Certain Sch. Teach. Pension Transfer |                                       | 4,800                              |                                                             | 4,800              | 4,800             |                                   |                                 |                                |
| School Services                                  |                                       | 764,860                            |                                                             | 764,860            | 764,860           |                                   |                                 |                                |
| Cardio-Pulmonary Resuscitation Program           | 3,500                                 | 14,174                             |                                                             | 17,674             | 17,674            |                                   |                                 |                                |
| Compensatory Education Title I - E.S.E.A.        | 205,159                               |                                    | 1,143,483                                                   | 1,348,642          | 1,307,552         | 41,090                            |                                 | 41,090                         |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-9-007

| Department or Agency                             | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|--------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Block Grant Chapter II - L.E.A.                  |                                       |                                    | 1,470,000                                                   | 1,470,000          | 1,554,044    |              | 84,044-                           |                                 | 84,044-                        |
| U.R.A. Title IV Lau Type B Center                | 1,104-                                |                                    | 65,000                                                      | 63,896             | 67,163       |              | 3,267-                            |                                 | 3,267-                         |
| Block Grant Chapter I - Administration           |                                       |                                    | 225,000                                                     | 225,000            | 224,744      |              | 256                               |                                 | 256                            |
| Block Grant Chapter I - L.E.A.                   |                                       |                                    | 7,580,000                                                   | 7,580,000          | 7,500,602    |              | 79,398                            |                                 | 79,398                         |
| Coord.-Tech. Assist. for Bilingual Educ. Pgms.   | 90-                                   |                                    | 30,000                                                      | 29,910             | 29,238       |              | 672                               |                                 | 672                            |
| Title I - E.S.E.A. - Administration              | 4,075                                 |                                    |                                                             | 4,075              |              |              | 4,075                             |                                 | 4,075                          |
| Title I - E.S.E.A. - Delinquent Children         | 3,005-                                |                                    | 88,000                                                      | 84,995             | 63,826       |              | 21,169                            |                                 | 21,169                         |
| R-Migrant Education                              | 2,162                                 |                                    | 12,000                                                      | 14,162             | 14,252       |              | 90-                               |                                 | 90-                            |
| R.I. State Facilitator Center                    | 8,604-                                |                                    | 41,000                                                      | 32,396             | 34,446       |              | 2,050-                            |                                 | 2,050-                         |
| C-Teacher Centers Programs                       | 730-                                  |                                    |                                                             | 730-               | 132          |              | 862-                              |                                 | 862-                           |
| Title IV B&C ESEA-Library, Learn, Resource       | 9,296-                                |                                    | 50,000                                                      | 40,704             | 29,613       |              | 11,091                            |                                 | 11,091                         |
| Title IV Part C                                  | 9,652                                 |                                    | 97,000                                                      | 106,652            | 105,666      |              | 986                               |                                 | 986                            |
| Indochina Refugee Children Education Assistance  | 1,291-                                |                                    | 279,000                                                     | 277,709            | 265,097      |              | 12,611                            |                                 | 12,611                         |
| C-Title II Basic Skills Improvement              | 5,225-                                |                                    | 6,000                                                       | 775                | 3,744        |              | 2,969-                            |                                 | 2,969-                         |
| C-Program for Gifted - Minority                  | 2,976-                                |                                    | 4,000                                                       | 1,024              | 6,024        |              | 5,000-                            |                                 | 5,000-                         |
| C-Program for Gifted - Competitive               | 5,900-                                |                                    | 8,000                                                       | 2,100              | 11,892       |              | 9,792-                            |                                 | 9,792-                         |
| Operations and Educational Programs              | 92,070                                | 321,968                            |                                                             | 414,038            | 414,038      |              |                                   |                                 |                                |
| School for the Deaf                              |                                       | 1,960,454                          |                                                             | 1,960,454          | 1,744,419    | 208,309      | 7,726                             |                                 | 7,726                          |
| Wm. M. Davies Vocational-Technical School        |                                       | 2,244,098                          |                                                             | 2,244,098          | 1,988,162    | 255,936      |                                   |                                 |                                |
| School Food Services                             |                                       | 2,952,874                          |                                                             | 2,952,874          | 2,000,602    | 1,798        | 950,474                           | 598,474                         | 352,000                        |
| C-Handicapped Title VI Discretionary             | 13,230-                               |                                    | 441,000                                                     | 427,770            | 440,003      | 2,600        | 14,832-                           |                                 | 14,832-                        |
| Handicapped Children - Title VI - ESEA           | 93,594-                               |                                    | 3,636,500                                                   | 3,542,906          | 3,590,411    |              | 47,506-                           |                                 | 47,506-                        |
| Education of Pre-School Handicapped Children     | 7,072-                                |                                    | 93,000                                                      | 89,928             | 83,837       |              | 2,091                             |                                 | 2,091                          |
| Handicapped Children (P.L. 89-313)               | 34,344-                               |                                    | 480,000                                                     | 445,656            | 454,934      | 1,139        | 10,417-                           |                                 | 10,417-                        |
| In-Service Training Program                      | 9,169                                 |                                    | 12,000                                                      | 21,169             | 21,945       |              | 776-                              |                                 | 776-                           |
| Fellowship Program                               | 67,315-                               |                                    | 90,000                                                      | 22,685             | 54,686       |              | 32,001-                           |                                 | 32,001-                        |
| State Program School Food Services               | 686,813-                              |                                    | 6,925,049                                                   | 6,238,237          | 6,694,514    | 686          | 456,964-                          |                                 | 456,964-                       |
| Local Lunch Program - Section 4                  | 27,352-                               |                                    | 188,155                                                     | 160,803            | 193,737      | 13,462       | 46,397-                           |                                 | 46,397-                        |
| Special School Milk Program                      | 22,294-                               |                                    | 104,458                                                     | 82,164             | 84,355       | 2,817        | 5,008-                            |                                 | 5,008-                         |
| Local School Breakfast Program                   | 3,763-                                |                                    | 131,347                                                     | 127,584            | 134,164      | 12,063       | 18,643-                           |                                 | 18,643-                        |
| Non-Food Assistance Program                      | 29,421                                |                                    | 39,235                                                      | 68,656             |              |              | 68,656                            |                                 | 68,656                         |
| Food Service Program - Administration            | 34,171                                |                                    | 421,046                                                     | 455,217            | 331,400      | 7,327        | 116,490                           |                                 | 116,490                        |
| Child Care Food Program                          | 31,263-                               |                                    | 1,041,984                                                   | 1,010,721          | 1,048,744    | 72,455       | 110,478-                          |                                 | 110,478-                       |
| Local Lunch Program - Section II                 | 52,497-                               |                                    | 802,811                                                     | 750,314            | 826,148      | 59,228       | 135,062-                          |                                 | 135,062-                       |
| Summer Food Service Program for Children         |                                       |                                    | 680,354                                                     | 680,354            | 678,000      |              | 2,354                             |                                 | 2,354                          |
| Nutrition Education and Training Program         | 29,280-                               |                                    | 54,091                                                      | 24,811             | 51,976       |              | 27,165-                           |                                 | 27,165-                        |
| C-Title VII Bilingual Education                  | 881                                   |                                    | 124,000                                                     | 124,881            | 133,030      | 1,200        | 9,349-                            |                                 | 9,349-                         |
| Project Horizons Summer Projects                 | 10,653                                |                                    | 5,663                                                       | 16,316             | 11,581       |              | 4,735                             |                                 | 4,735                          |
| Project Drama - Mass. Title I (School for Deaf)  |                                       |                                    | 11,557                                                      | 11,557             | 11,557       |              |                                   |                                 |                                |
| Educational & Career Opport. For the Handi. Pgm. | 6,520                                 |                                    | 16,494                                                      | 23,014             | 13,088       |              | 9,926                             |                                 | 9,926                          |
| Project Communication Coordination               | 2,735                                 |                                    | 25,584                                                      | 24,319             | 28,319       |              |                                   |                                 |                                |
| Receipts from Payments for School Food Served    |                                       |                                    | 4,296,996                                                   | 4,296,996          | 4,318,797    |              | 21,801-                           |                                 | 21,801-                        |
| Davies Voc. Food Services Program                | 13,709                                |                                    | 67,470                                                      | 81,179             | 65,087       |              | 15,267                            |                                 | 15,267                         |
| Vocational and Adult Education                   | 5,947                                 | 2,405,258                          |                                                             | 2,411,205          | 2,403,156    | 6,099        | 1,950                             |                                 | 1,950                          |
| New Equipment - Vocational Schools               | 6,900                                 | 6,900-                             |                                                             |                    |              |              |                                   |                                 |                                |
| R.I. Occupational Information Systems            | 2,221-                                |                                    | 16,722                                                      | 14,501             | 14,501       |              |                                   |                                 |                                |
| Career Education State Allotment Program         | 2,607-                                |                                    | 91,880                                                      | 89,272             | 93,214       |              | 3,942-                            |                                 | 3,942-                         |
| Vocational Opportunities for Women               |                                       |                                    | 2,826                                                       | 2,826              | 7,442        |              | 4,615-                            |                                 | 4,615-                         |
| Adult Basic Education                            | 35,404-                               |                                    | 555,000                                                     | 519,596            | 550,414      |              | 30,818-                           |                                 | 30,818-                        |
| Vocational Education - Subpart 2                 | 178,350-                              |                                    | 2,200,000                                                   | 2,021,650          | 2,117,318    |              | 95,669-                           |                                 | 95,669-                        |
| Vocational Education - Subpart 3                 | 63,728-                               |                                    | 357,000                                                     | 293,272            | 347,393      |              | 104,121-                          |                                 | 104,121-                       |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-008

| Department or Agency                                 | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES       | ENCUMBRANCES   | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|------------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------------|----------------|-----------------------------------|---------------------------------|--------------------------------|
| Vocational Education - Subpart 4                     | 11,240-                               |                                    | 33,000                                                      | 21,760             | 40,850             |                | 19,090-                           |                                 | 19,090-                        |
| Vocational Education - Subpart 5                     | 18,048-                               |                                    | 152,000                                                     | 133,952            | 145,913            |                | 11,961-                           |                                 | 11,961-                        |
| Vocational Education - Planning & Evaluation         | 13,217                                |                                    | 2,000                                                       | 15,217             | 9,637              |                | 5,580                             |                                 | 5,580                          |
| R-Eval. of Alcohol Safety Peer Intervention Pgm.     |                                       |                                    | 6,956                                                       | 6,956              | 11,437             |                | 4,481-                            |                                 | 4,481-                         |
| Testing Program Vocational Certification             | 425                                   |                                    | 2,100                                                       | 2,525              | 626                |                | 1,899                             |                                 | 1,899                          |
| <b>Total</b>                                         | <b>935,107-</b>                       | <b>194,124,605</b>                 | <b>34,802,803</b>                                           | <b>227,992,301</b> | <b>227,029,386</b> | <b>759,565</b> | <b>203,350</b>                    | <b>744,025</b>                  | <b>540,675-</b>                |
| <b>STATE LIBRARY SERVICES</b>                        |                                       |                                    |                                                             |                    |                    |                |                                   |                                 |                                |
| Administration                                       |                                       | 214,612                            |                                                             | 214,612            | 214,612            |                |                                   |                                 |                                |
| Planning and Development                             |                                       | 1,357,346                          |                                                             | 1,357,346          | 1,357,346          |                |                                   |                                 |                                |
| Planning & Development Interlibrary Coop. - State    |                                       | 103,083                            |                                                             | 103,083            | 103,083            |                |                                   |                                 |                                |
| Special Library Services - Institutions              | 1,769                                 | 117,695                            |                                                             | 119,464            | 119,464            |                |                                   |                                 |                                |
| Spec. Library Svcs. - Blind & Physically Handicap.   |                                       | 85,476                             |                                                             | 85,476             | 85,476             |                |                                   |                                 |                                |
| Media Library Services                               |                                       | 105,866                            |                                                             | 105,866            | 105,866            |                |                                   |                                 |                                |
| State Aid--Construction & Capital Improvements       | 5,383                                 | 292,056                            |                                                             | 297,439            | 282,165            |                | 15,274                            |                                 | 15,274                         |
| Planning and Development - Title I                   | 42,490                                |                                    | 435,409                                                     | 477,899            | 324,549            |                | 153,350                           |                                 | 153,350                        |
| Plan.&Develop. Intrlibry Coop-Fed/Tech Lib Svc-T III | 64,875                                |                                    | 82,588                                                      | 147,463            | 89,476             |                | 57,987                            |                                 | 57,987                         |
| Spec. Library Services - Institutions - Title I      | 3,799                                 |                                    | 41,839                                                      | 45,638             | 26,495             |                | 19,143                            |                                 | 19,143                         |
| Spec. Lib. Svcs. - Blind & Physically Hand.-Title I  | 1,388                                 |                                    | 50,593                                                      | 51,981             | 44,738             |                | 7,244                             |                                 | 7,244                          |
| Automated Library Consortium Title III               | 4,440                                 |                                    |                                                             | 4,440              | 4,440              |                |                                   |                                 |                                |
| R.I. Automated Library Consortium                    | 1,180                                 |                                    | 16,014                                                      | 17,194             | 14,611             |                | 2,583                             |                                 | 2,582                          |
| Wilson Grant Account                                 | 48-                                   |                                    | 2,830                                                       | 2,782              | 2,782              |                |                                   |                                 |                                |
| <b>Total</b>                                         | <b>125,275</b>                        | <b>2,276,134</b>                   | <b>629,273</b>                                              | <b>3,030,682</b>   | <b>2,775,102</b>   |                | <b>205,580</b>                    |                                 | <b>255,580</b>                 |
| <b>LABOR</b>                                         |                                       |                                    |                                                             |                    |                    |                |                                   |                                 |                                |
| Office of the Director                               | 15,491                                | 610,158                            |                                                             | 625,649            | 625,649            |                |                                   |                                 |                                |
| R.I. State Apprenticeship Training Council           |                                       | 44,165                             |                                                             | 44,165             | 44,165             |                |                                   |                                 |                                |
| Bur. of Pipefitters & Refrigeration Technicians      |                                       | 74,312                             |                                                             | 74,312             | 74,312             |                |                                   |                                 |                                |
| Apprenticeship Training for Veterans                 | 4,525-                                |                                    | 26,255                                                      | 21,730             | 18,194             |                | 3,537                             |                                 | 3,537                          |
| Industrial Code Commission                           |                                       | 7,668                              |                                                             | 7,668              | 7,668              |                |                                   |                                 |                                |
| Div. of Hoisting Engineers' Licensing (28-26)        |                                       | 39,336                             |                                                             | 39,336             | 39,336             |                |                                   |                                 |                                |
| Division of Occupational Safety (28-20-22)           | 650                                   | 570,469                            |                                                             | 571,119            | 571,119            |                |                                   |                                 |                                |
| Mine Health and Safety - State                       |                                       | 6,234                              |                                                             | 6,234              | 6,234              |                |                                   |                                 |                                |
| Mine Health and Safety - Federal                     | 9,349                                 |                                    | 9,745                                                       | 19,094             | 12,144             |                | 6,951                             |                                 | 6,951                          |
| Board of Examiners and Electricians                  |                                       |                                    | 137,489                                                     | 137,489            | 137,489            |                |                                   |                                 |                                |
| Division of Workers' Compensation                    | 1,138                                 | 523,906                            |                                                             | 525,043            | 525,043            |                |                                   |                                 |                                |
| Occupational Safety & Health Act of 1970             | 2,083                                 | 27,277                             |                                                             | 29,360             | 29,360             |                |                                   |                                 |                                |
| Occup. Safety & Hlth Act of 1970 - Federal Share     | 19,212                                |                                    | 26,390                                                      | 45,602             | 27,887             |                | 17,715                            |                                 | 17,715                         |
| Policemen's Relief Fund (G.L. 45-19-2)               |                                       | 596,043                            |                                                             | 596,043            | 596,043            |                |                                   |                                 |                                |
| Firemen's Relief Fund (G.L. 45-19-5)                 |                                       | 648,332                            |                                                             | 648,332            | 648,332            |                |                                   |                                 |                                |
| Division of Labor Standards                          |                                       | 235,215                            |                                                             | 235,215            | 235,215            |                |                                   |                                 |                                |
| Advisory Commission on Women in Rhode Is and         |                                       | 57,512                             |                                                             | 57,512             | 57,512             |                |                                   |                                 |                                |
| Contract Shops Permit Administration (GL 28-18-5.4)  |                                       | 49,729                             |                                                             | 49,729             | 49,729             |                |                                   |                                 |                                |
| Labor Relations Board                                |                                       | 171,464                            |                                                             | 171,464            | 171,464            |                |                                   |                                 |                                |
| Mercantile Division                                  |                                       | 130,332                            |                                                             | 130,332            | 130,332            |                |                                   |                                 |                                |
| <b>Total</b>                                         | <b>43,398</b>                         | <b>3,792,152</b>                   | <b>199,880</b>                                              | <b>4,035,429</b>   | <b>4,007,227</b>   |                | <b>28,203</b>                     |                                 | <b>28,203</b>                  |
| <b>ENVIRONMENTAL MANAGEMENT</b>                      |                                       |                                    |                                                             |                    |                    |                |                                   |                                 |                                |
| Office of the Director                               |                                       | 110,604                            |                                                             | 110,604            | 110,604            |                |                                   |                                 |                                |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1985

A-5-009

| Department or Agency                             | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|--------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Cooperative Promotion of Agriculture             |                                       | 27,500                             |                                                             | 27,500             | 27,500       |              |                                   |                                 |                                |
| Soil Conservation Committee                      |                                       | 1,434                              |                                                             | 1,434              | 1,434        |              |                                   |                                 |                                |
| Director's Office - Summer Program               |                                       | 648                                |                                                             | 648                | 648          |              |                                   |                                 |                                |
| N. I. Seafood Council                            |                                       | 85,300                             |                                                             | 85,300             | 85,300       |              |                                   |                                 |                                |
| Dame Farm - Johnston                             |                                       | 11,000                             |                                                             | 11,000             | 11,000       |              |                                   |                                 |                                |
| Rocky Hill Fair, Inc. - Prizes and Awards        |                                       | 5,000                              |                                                             | 5,000              | 5,000        |              |                                   |                                 |                                |
| Office of Assistant Director - Administration    |                                       | 183,471                            |                                                             | 183,471            | 183,471      |              |                                   |                                 |                                |
| Summer Program - Administration                  |                                       | 2,897                              |                                                             | 2,897              | 2,897        |              |                                   |                                 |                                |
| Office of Business Affairs                       |                                       | 184,939                            |                                                             | 184,939            | 184,939      |              |                                   |                                 |                                |
| Office of Legal Services & Property Acquisition  |                                       | 78,125                             |                                                             | 78,125             | 77,690       | 436          |                                   |                                 |                                |
| Office of Information and Education              |                                       | 134,099                            |                                                             | 134,099            | 120,197      |              | 13,902                            | 13,902                          |                                |
| Division of Planning and Program Development     | 1,700                                 | 422,055                            |                                                             | 423,755            | 406,369      | 546          | 16,841                            | 13,841                          | 3,000                          |
| Restoration Project - Cliff Walk                 | 200,000                               | 200,000-                           |                                                             |                    |              |              |                                   |                                 |                                |
| Bureau-Outdoor Recreation- Administration        |                                       |                                    | 97,775                                                      | 97,775             | 97,775       |              |                                   |                                 |                                |
| Bureau of Outdoor Recreation - Projects          | 19,938-                               |                                    | 87,544                                                      | 67,606             | 77,541       |              | 9,985-                            |                                 | 9,985-                         |
| Clayhead Nature Trail Acquisition                |                                       |                                    | 209,366                                                     | 209,366            | 217,980      |              | 8,615-                            |                                 | 8,615-                         |
| Electrical Improvements - Galilee Piers          | 20,400-                               |                                    | 20,400                                                      |                    |              |              |                                   |                                 |                                |
| R-R.I. Heritage Program                          | 1,752-                                |                                    | 1,760                                                       | 8                  | 8            |              |                                   |                                 |                                |
| R-Seavertail State Park Construction             | 13,374                                |                                    |                                                             | 13,374             | 75,225       | 8,895        | 20,746-                           |                                 | 20,746-                        |
| Holley Land Acquisition                          | 1,140                                 |                                    |                                                             | 1,140              | 1,140        |              |                                   |                                 |                                |
| R-Planning Project                               |                                       |                                    | 112                                                         | 112                | 112          |              |                                   |                                 |                                |
| R-Galilee Pier Rehabilitation                    | 200,000-                              |                                    | 200,000                                                     |                    |              |              |                                   |                                 |                                |
| Bur. of Outdoor Recreation-Municipal Projects    |                                       |                                    | 1,402,565                                                   | 1,402,565          | 1,402,565    |              |                                   |                                 |                                |
| C-Surface Mining Grant                           | 14,839-                               |                                    | 136,464                                                     | 121,625            | 121,298      |              | 327                               |                                 | 327                            |
| C-Quality Management Environmental Coord. 205-J  |                                       |                                    |                                                             |                    | 2,627        |              | 2,627-                            |                                 | 2,627-                         |
| A-Rehab. & Develop. of Public Parks & Rec. Areas |                                       |                                    | 205,090                                                     | 205,090            |              |              | 205,090                           |                                 | 205,090                        |
| Operations - Office of Assistant Director        |                                       | 127,312                            |                                                             | 127,312            | 127,312      |              |                                   |                                 |                                |
| Operations - Summer School                       |                                       | 40,616                             |                                                             | 40,616             | 40,616       |              |                                   |                                 |                                |
| A - Young Adults Conservation Corps              | 274-                                  |                                    | 273                                                         | 1-                 | 1            |              |                                   |                                 |                                |
| R-Estuarine Sanctuary-Prudence Island            | 13,954-                               |                                    | 42,485                                                      | 28,481             | 34,131       | 6,539        | 12,189-                           |                                 | 12,189-                        |
| Marine Biological Survey-Estuarine Sanctuary     |                                       |                                    | 10,066                                                      | 10,066             | 14,495       |              | 4,429-                            |                                 | 4,429-                         |
| Division of Parks and Recreation                 | 15,128                                | 3,248,165                          |                                                             | 3,263,293          | 3,184,055    | 9,807        | 69,431                            | 7,341                           | 62,120                         |
| Summer Jobs Program                              |                                       | 141,578                            |                                                             | 141,578            | 141,578      |              |                                   |                                 |                                |
| Governor's Spec. Summer Rec. Activities Program  |                                       | 22,245                             |                                                             | 22,245             | 22,245       |              |                                   |                                 |                                |
| Seasonal Recreation Program                      |                                       | 829,701                            |                                                             | 829,701            | 827,031      | 1,489        | 1,182                             | 1,182                           |                                |
| John T. Owens Memorial Field                     | 1,004                                 |                                    |                                                             | 1,004              | 697          |              | 307                               |                                 | 307                            |
| Ski Tramways Operations                          | 1,440                                 |                                    | 120                                                         | 1,560              |              |              | 1,560                             |                                 | 1,560                          |
| Dame Farm Exhibit                                | 2,383                                 |                                    |                                                             | 2,383              | 2,233        | 150          |                                   |                                 |                                |
| Division of Fish and Wildlife                    |                                       | 700,021                            |                                                             | 700,021            | 691,344      | 151          | 8,527                             |                                 | 8,527                          |
| Hatcheries                                       |                                       | 175,258                            |                                                             | 175,258            | 175,258      |              |                                   |                                 |                                |
| Fresh Water Fisheries Restoration-State Match    |                                       | 79,624                             |                                                             | 79,624             | 79,620       | 4            |                                   |                                 |                                |
| Wildlife Restoration - State Match               |                                       | 91,365                             |                                                             | 91,365             | 91,360       | 6            |                                   |                                 |                                |
| Handgun Safety                                   |                                       | 34,402                             |                                                             | 34,402             | 34,402       |              |                                   |                                 |                                |
| Comm. Fishery Research & Develop. - State Match  |                                       | 1,913                              |                                                             | 1,913              | 1,913        |              |                                   |                                 |                                |
| Coastal Fishery Resource Assessment              |                                       | 6,646                              |                                                             | 6,646              | 5,293        |              | 1,353                             |                                 | 1,353                          |
| Clean Channel-Mill Pond-Bristol Harbor           | 10,090                                | 6,500-                             |                                                             | 3,500              | 3,500        |              |                                   |                                 |                                |
| Shellfish Transplant-Bristol and Warwick         |                                       | 19,529                             |                                                             | 19,529             | 19,529       |              |                                   |                                 |                                |
| Hunter Safety - State Share                      |                                       | 12,014                             |                                                             | 12,014             | 12,014       |              |                                   |                                 |                                |
| Fresh Water Fisheries Restoration                | 63,148-                               |                                    | 236,726                                                     | 193,578            | 236,918      | 17           | 43,357-                           |                                 | 43,357-                        |
| Wildlife Restoration                             | 43,777-                               |                                    | 295,668                                                     | 251,891            | 279,856      | 467          | 28,431-                           |                                 | 28,431-                        |
| Commercial Fishery Research and Development      | 10,067-                               |                                    | 11,812                                                      | 1,744              | 1,744        |              |                                   |                                 |                                |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-9-010

| Department or Agency                             | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SUPPLUS | BALANCES<br>CARRIED<br>FORWARD |
|--------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Anadromous Fish Program                          |                                       |                                    |                                                             |                    | 34,032       | 3,830        | 37,861-                           |                                 | 37,862-                        |
| Coastal Fishery Resource Assessment              | 2,767-                                |                                    | 2,767                                                       |                    | 15,727       |              | 15,727-                           |                                 | 15,727-                        |
| R-Port Sampling Data Collection                  | 4,843-                                |                                    | 11,149                                                      | 6,306              | 16,296       |              | 9,949-                            |                                 | 9,949-                         |
| Marine Fishery Mgmt. in N.E. Area-State Liaison  | 12,451-                               |                                    | 18,065                                                      | 5,614              | 23,741       |              | 18,127-                           |                                 | 18,127-                        |
| R-Assessment of Jonah Crab Resource              | 8,067-                                |                                    | 12,921                                                      | 4,853              | 4,673        |              | 180                               |                                 | 180                            |
| Yellowtail Flounder                              |                                       |                                    |                                                             |                    | 15,364       |              | 15,364-                           |                                 | 15,364-                        |
| Hunter Safety Course                             | 4,387-                                |                                    | 37,623                                                      | 33,436             | 36,983       |              | 3,547-                            |                                 | 3,547-                         |
| Endangered Species Program                       |                                       |                                    | 11,890                                                      | 11,890             | 18,635       |              | 6,745-                            |                                 | 6,745-                         |
| Land Acquisition-Port Property                   | 333                                   |                                    |                                                             | 333                | 333          |              |                                   |                                 |                                |
| C-Land Acquisition-Perra Property                | 333-                                  |                                    | 335                                                         |                    |              |              |                                   |                                 |                                |
| R-Striped Bass Stock Assessment                  | 3,553-                                |                                    | 21,238                                                      | 17,685             | 20,965       |              | 3,279-                            |                                 | 3,279-                         |
| C-Hotelle Acquisition - Arcadia Management Area  |                                       |                                    | 20,390                                                      | 20,390             | 20,390       |              |                                   |                                 |                                |
| Fishing License Receipts                         | 94,368                                |                                    | 122,501                                                     | 216,869            | 108,094      | 2,275        | 106,500                           |                                 | 106,499                        |
| Hunting License Receipts                         | 6,251                                 |                                    | 87,384                                                      | 93,635             | 75,205       | 1,838        | 16,591                            |                                 | 16,591                         |
| Fish. & Hunt. Rec./Acq. & Dev./Fish & Game Lands | 34,456                                |                                    | 85,016                                                      | 119,472            | 10,728       |              | 108,744                           |                                 | 108,744                        |
| Shellfish and Marine License Receipts            | 152,884                               |                                    | 209,386                                                     | 362,250            | 129,867      | 8,639        | 223,764                           |                                 | 223,764                        |
| Agreements - N.E. Fishery Mgmt. Council          | 783-                                  |                                    | 1,884                                                       | 1,101              | 1,101        |              |                                   |                                 |                                |
| Division of Forest Environment                   |                                       | 1,311,089                          |                                                             | 1,311,089          | 1,309,730    | 1,359        |                                   |                                 |                                |
| Northeastern Forest Fire Protection Commission   |                                       | 1,250                              |                                                             | 1,250              | 1,250        |              |                                   |                                 |                                |
| Purchase of Seedlings                            |                                       | 10,712                             |                                                             | 10,712             | 10,712       |              |                                   |                                 |                                |
| Cooperative Forest Fire Control                  | 30,530-                               |                                    | 75,651                                                      | 45,121             | 52,558       | 732          | 8,169-                            |                                 | 8,169-                         |
| Cooperative Forest Management                    | 6                                     |                                    | 40,820                                                      | 40,826             | 39,237       |              | 1,589                             |                                 | 1,589                          |
| Rural Community Fire Protection Program          | 8,050-                                |                                    | 13,300                                                      | 5,250              | 5,784        |              | 534-                              |                                 | 534-                           |
| Renewable Resources Evaluation Program           | 3,190                                 |                                    | 2,474                                                       | 6,015              | 12,918       |              | 6,903-                            |                                 | 6,903-                         |
| R-Young Adult Conservation Corps (FY-82)         | 4,275-                                |                                    | 4,361                                                       | 86                 | 86           |              |                                   |                                 |                                |
| Insect and Disease Control                       |                                       |                                    | 3,644                                                       | 3,644              | 3,663        |              | 19-                               |                                 | 19-                            |
| Gypsy Moth Suppression                           |                                       |                                    |                                                             |                    | 77,240       |              | 77,240-                           |                                 | 77,240-                        |
| Gypsy Moth Suppression-Cities and Towns          |                                       |                                    | 62,951                                                      | 62,951             | 62,951       |              |                                   |                                 |                                |
| Division of Agriculture                          |                                       | 78,430                             |                                                             | 78,430             | 75,923       | 2,507        |                                   |                                 |                                |
| Resource Marketing Unit                          |                                       | 203,991                            |                                                             | 203,991            | 203,749      |              | 242                               |                                 | 242                            |
| Gypsy Moth Suppression                           | 55,211                                | 42,742-                            |                                                             | 12,468             | 3,799        | 6,669        |                                   |                                 |                                |
| Animals and Animal Industry                      |                                       | 134,786                            |                                                             | 134,786            | 134,714      | 72           |                                   |                                 |                                |
| Pesticide Enforcement Program                    | 1,023-                                |                                    | 7,982                                                       | 6,959              | 10,920       |              | 3,962-                            |                                 | 3,962-                         |
| Fed.-State Poultry Grading Exp. Coop. Agree.     | 508-                                  |                                    | 25,785                                                      | 25,277             | 26,330       | 1,097        | 2,150-                            |                                 | 2,150-                         |
| Fed.-State Insp. Fruits & Veg. Coop. Agreement   |                                       |                                    | 7,276                                                       | 7,276              | 7,098        | 761          | 582-                              |                                 | 582-                           |
| Enforcement of Pesticide Rules and Regulations   | 9,660                                 |                                    | 35,737                                                      | 45,397             | 77,921       |              | 32,524-                           |                                 | 32,524-                        |
| R-Gypsy Moth Suppression-1981                    | 192,300-                              |                                    | 192,380                                                     |                    |              |              |                                   |                                 |                                |
| Division of Enforcement                          | 6,025                                 | 1,285,932                          |                                                             | 1,291,957          | 1,072,483    | 52,529       | 166,946                           |                                 | 166,946                        |
| Seasonal Enforcement Program                     |                                       | 511,754                            |                                                             | 511,754            | 503,554      | 8,280        |                                   |                                 |                                |
| Enforcement-Park Police Section                  |                                       | 851,974                            |                                                             | 851,974            | 768,970      | 1,604        | 82,000                            |                                 | 82,000                         |
| Enforcement-Licensing Section                    |                                       | 54,409                             |                                                             | 54,409             | 54,409       |              |                                   |                                 |                                |
| R-Enforcement-Fishery Conservation Mgmt. Act     | 20,458-                               |                                    | 37,679                                                      | 37,221             | 40,000       |              | 2,779-                            |                                 | 2,779-                         |
| Division of Coastal Resources                    | 24,546                                | 727,732                            |                                                             | 752,278            | 742,344      | 9,933        |                                   |                                 |                                |
| State Pilotage Commission                        |                                       | 8,200                              |                                                             | 8,200              | 7,620        | 600          |                                   |                                 |                                |
| Galilee Pier Restoration                         | 14,244                                |                                    |                                                             | 14,244             | 14,244       |              |                                   |                                 |                                |
| Division of Boating Safety                       |                                       | 48,566                             |                                                             | 48,566             | 48,159       | 408          |                                   |                                 |                                |
| Boat Registration                                |                                       | 53,921                             |                                                             | 53,921             | 53,921       |              |                                   |                                 |                                |
| Regulation - Office of Assistant Director        |                                       | 59,344                             |                                                             | 59,344             | 59,344       |              |                                   |                                 |                                |
| Division of Water Resources                      |                                       | 4,114,404                          |                                                             | 4,114,404          | 4,114,404    |              |                                   |                                 |                                |
| Interstate Water Pollution Control Commission    |                                       | 4,676                              |                                                             | 4,676              | 9            |              | 4,667                             | 4,667                           |                                |
| Water Pollution Control                          | 8,650                                 |                                    | 421,400                                                     | 430,050            | 453,480      | 4,695        | 28,125-                           |                                 | 28,125-                        |



GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-011

| Department or Agency                            | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|-------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| C-quality Management-Water Resources 205-J      |                                       |                                    |                                                             |                    | 4,763        |                                   |                                 | 4,763-                         |
| A-Construction Grants 205-G                     | 4,884-                                |                                    | 309,626                                                     | 304,742            | 299,484      | 200                               | 4,763-                          | 5,058                          |
| R-Gorton Pond Study                             | 8,162-                                |                                    | 8,162                                                       |                    |              |                                   |                                 |                                |
| R-Underground Injection Control                 | 1,758                                 |                                    | 54,800                                                      | 56,558             | 69,975       | 7,413                             | 20,830-                         | 20,830-                        |
| Division of Air Resources & Hazardous Materials |                                       | 231,971                            |                                                             | 231,971            | 231,971      |                                   |                                 |                                |
| Solid Waste - State                             | 15,000                                | 646,411                            |                                                             | 661,411            | 624,295      |                                   | 37,117                          | 14,462                         |
| Air Pollution Control Program                   | 47,865-                               |                                    | 601,374                                                     | 553,509            | 561,411      | 601                               | 8,503-                          | 8,503-                         |
| Air Poll. Contr. FY 77 Grant Funds-Interdepart. | 8,137-                                |                                    | 51,393                                                      | 43,257             | 43,257       |                                   |                                 |                                |
| Solid Waste Demonstration Program               | 12,434                                |                                    | 211,587                                                     | 224,421            | 236,498      | 316                               | 12,393-                         | 12,393-                        |
| Picelli Site Superfund Project                  | 234,666-                              |                                    | 1,012,465                                                   | 1,012,465          | 956,626      | 102,506                           | 46,747-                         | 46,747-                        |
| Western Sand and Gravel Remedial Project        |                                       |                                    | 6,079                                                       | 6,079              | 6,804        |                                   | 725-                            | 725-                           |
| Davis Site Superfund Project                    |                                       |                                    | 3,682                                                       | 3,682              | 4,008        |                                   | 326-                            | 326-                           |
| R-Inspections of Retail Gasoline Outlets        |                                       |                                    | 1,492                                                       | 1,492              | 2,175        | 199                               | 883-                            | 883-                           |
| Division of Land Resources                      |                                       | 311,792                            |                                                             | 311,792            | 310,790      | 1,002                             |                                 |                                |
| Wetlands and Dams Inspection                    |                                       | 256,656                            |                                                             | 256,656            | 255,260      | 409                               | 987                             | 987                            |
| C-Cumberland Subsidence                         | 12,000-                               |                                    | 84,588                                                      | 72,588             | 75,879       |                                   | 3,291-                          | 3,291-                         |
| 404 Pilot Program                               |                                       |                                    | 34,000                                                      | 34,000             | 34,849       |                                   | 849-                            | 849-                           |
| Coastal Resources Management Council            |                                       | 165,196                            |                                                             | 165,196            | 155,368      | 9,828                             |                                 |                                |
| Total                                           | 292,628-                              | 17,601,416                         | 7,166,547                                                   | 24,475,335         | 23,645,504   | 260,207                           | 569,625                         | 55,364                         |
| <b>BUSINESS REGULATION</b>                      |                                       | 465,455                            |                                                             | 465,455            | 465,455      |                                   |                                 |                                |
| Office of the Director                          |                                       | 52,194                             |                                                             | 52,194             | 52,194       |                                   |                                 |                                |
| Examination of Public Accountants               |                                       | 1,873                              |                                                             | 1,873              | 1,873        |                                   |                                 |                                |
| Automobile Body Shop Commission                 |                                       | 40,726                             |                                                             | 40,726             | 40,726       |                                   |                                 |                                |
| Board of Wrecking & Auto Salvage                | 4,405                                 |                                    | 1,775                                                       | 6,180              | 1,577        | 4,603                             |                                 | 4,603                          |
| Board of Hearing Aid Dealers and Fitters        | 14,867                                |                                    | 17,902                                                      | 32,769             | 13,787       | 18,982                            |                                 | 18,982                         |
| Adm. & Enfor. of Tit. 5-Chap 53 Sol.Char.Organ. |                                       | 122,084                            |                                                             | 122,084            | 122,084      |                                   |                                 |                                |
| Real Estate Commission                          |                                       | 548,762                            |                                                             | 548,762            | 547,877      | 885                               |                                 | 885                            |
| Division of Banking                             |                                       | 806,534                            |                                                             | 806,534            | 753,501      | 53,034                            | 45,459                          | 7,575                          |
| Division of Insurance                           |                                       | 65,802                             |                                                             | 65,802             | 57,652       | 8,150                             |                                 | 8,150                          |
| Licensing Unit Foreign Companies                |                                       |                                    | 440,713                                                     | 440,713            | 169,410      | 271,303                           |                                 | 271,303                        |
| Assess. for Costs of Rate Fil., Rev. & Pricing  |                                       | 75,866                             |                                                             | 75,866             | 75,866       |                                   |                                 |                                |
| Division of Upholstery                          |                                       | 276,276                            |                                                             | 276,276            | 276,276      |                                   |                                 |                                |
| Division of Alcoholic Beverages                 | 9,103                                 |                                    | 90,325                                                      | 99,428             | 79,853       | 19,576                            |                                 | 19,576                         |
| Enforcement of Compliance Provision             |                                       |                                    |                                                             |                    |              |                                   |                                 |                                |
| Total                                           | 28,376                                | 2,455,573                          | 550,715                                                     | 3,034,664          | 2,658,131    | 376,533                           | 45,459                          | 331,074                        |
| <b>TRANSPORTATION</b>                           |                                       | 1,196,063                          |                                                             | 1,196,063          | 1,191,496    | 828                               | 3,739                           | 3,739                          |
| Governor's Highway Safety Program               |                                       | 56,967                             |                                                             | 56,967             | 56,967       |                                   |                                 |                                |
| Highway Safety Program - State Match            |                                       |                                    | 84,218                                                      | 65,096             | 84,140       | 19,045-                           |                                 | 19,045-                        |
| Highway Safety Pgm. (Planning & Administration) | 19,122-                               |                                    | 256,382                                                     | 266,658            | 266,658      |                                   |                                 |                                |
| Municipal Projects                              | 10,276                                |                                    | 12,375                                                      | 6,239              | 6,239        |                                   |                                 |                                |
| Fatal Accidents Reporting System                | 6,136-                                |                                    | 70,518                                                      | 53,543             | 53,543       |                                   |                                 |                                |
| Project 50 NSML (R)                             | 16,975-                               |                                    | 6,666                                                       | 6,666              | 6,766        | 101-                              |                                 | 101-                           |
| R-Advanced School Bus Driver Retraining         |                                       |                                    | 2,542                                                       | 2,542              | 6,847        | 4,305-                            |                                 | 4,305-                         |
| C-Alcohol Program Driver Education              |                                       |                                    | 8,087                                                       | 8,087              | 8,087        |                                   |                                 |                                |
| C-Alcohol Enforce.-Overtime-R.I. State Police   |                                       |                                    | 51,966                                                      | 51,966             | 58,311       | 6,345-                            |                                 | 6,345-                         |
| C-Alcohol/Public Information & Education        |                                       |                                    | 1,128                                                       | 1,122              | 1,122        |                                   |                                 |                                |
| R-Alcohol & Police Traffic Services Seminar     | 6-                                    |                                    |                                                             |                    |              |                                   |                                 |                                |



GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-012

| Department or Agency                            | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|-------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| R-Accident Location & Reporting System          |                                       |                                    | 23,919                                                      | 23,919             | 26,358       | 2,439-                            |                                 | 2,439-                         |
| R-Alcohol - Travel                              |                                       |                                    | 1,765                                                       | 1,765              | 2,720        | 956-                              |                                 | 956-                           |
| C-Police Truck Squad - Overweight               | 12,853-                               |                                    | 19,999                                                      | 6,146              | 6,146        |                                   |                                 |                                |
| R-Police Truck Squad - Travel                   |                                       |                                    | 348                                                         | 348                | 403          | 55-                               |                                 | 55-                            |
| R-Project 55 - Travel                           |                                       |                                    | 163                                                         | 163                | 844          | 680-                              |                                 | 680-                           |
| R-Speed Deterrence - R.I. State Police          |                                       |                                    | 16,794                                                      | 16,794             | 42,252       | 25,458-                           |                                 | 25,458-                        |
| R-R.I. State Police - Project 55 (82-83)        |                                       |                                    | 21,591                                                      | 21,591             | 56,176       | 34,585-                           |                                 | 34,585-                        |
| Police Traffic Services Coordinator             |                                       |                                    | 17,371                                                      | 17,371             | 21,847       | 4,476-                            |                                 | 4,476-                         |
| 55 N.M.S.L. Coord. (National Max. Speed Limit)  |                                       |                                    | 26,127                                                      | 26,127             | 32,681       | 6,554-                            |                                 | 6,554-                         |
| Seat Belt Program                               |                                       |                                    | 3,325                                                       | 3,325              | 3,325        |                                   |                                 |                                |
| Division of Administration                      |                                       | 610,023                            |                                                             | 610,023            | 605,647      | 4,376                             |                                 | 4,376                          |
| Computer Unit                                   |                                       | 653,174                            |                                                             | 653,174            | 539,995      | 107,179                           |                                 | 107,179                        |
| Planning Division                               |                                       | 29,003                             |                                                             | 29,003             | 29,003       |                                   |                                 |                                |
| State Contrib. - R.I. Public Transit Authority  |                                       | 6,010,900                          |                                                             | 6,010,900          | 6,010,900    |                                   |                                 |                                |
| Subsidy to Private Motor Carriers               |                                       | 488                                |                                                             | 488                | 488          |                                   |                                 |                                |
| U.M.T.A. Technical Planning Assistance          |                                       | 59                                 |                                                             | 59                 | 59           |                                   |                                 |                                |
| UMTA Technical Planning                         |                                       | 11,907                             |                                                             | 11,907             | 8,267        | 3,640                             |                                 | 3,640                          |
| Transit Planning Administration                 | 18,000                                | 2,035-                             |                                                             | 15,965             | 15,965       |                                   |                                 |                                |
| Support of Railroad Passenger Service - R.I.    |                                       | 42,000                             |                                                             | 42,000             |              | 42,000                            |                                 | 42,000                         |
| Rail Planning - State                           |                                       | 1,015                              |                                                             | 1,015              | 1,015        |                                   |                                 |                                |
| FRA Rail Administration - State                 | 750                                   | 5,890                              |                                                             | 6,640              | 1,156        | 5,484                             |                                 | 5,484                          |
| Public Transit Co.-Operating Assistance - UMTA  |                                       |                                    | 5,542,883                                                   | 5,542,883          | 5,542,883    |                                   |                                 |                                |
| U.M.T.A. Technical Planning Assistance-Federal  | 1,158-                                |                                    | 1,158                                                       |                    |              |                                   |                                 |                                |
| C-UMTA Technical Plans (07)                     | 2,755-                                |                                    | 22,190                                                      | 19,435             | 33,184       | 13,749-                           |                                 | 13,749-                        |
| UMTA Section V - Operating Assistance           | 10,442                                |                                    | 171,843                                                     | 192,285            |              | 182,285                           |                                 | 182,285                        |
| Rail Rehabilitation Project - NERC              | 163,652                               |                                    |                                                             | 163,652            | 114,809      | 48,843                            |                                 | 48,843                         |
| Rail Planning - Federal                         | 7,521                                 |                                    | 14,902                                                      | 22,423             | 4,059        | 18,364                            |                                 | 18,364                         |
| Newport Railroad Line Subsidy                   | 27,323                                |                                    |                                                             | 27,323             | 2,450        | 24,872                            |                                 | 24,872                         |
| FRA Rail Administration - Federal               | 582                                   |                                    |                                                             | 582                | 582          |                                   |                                 |                                |
| Bridge Engineering - FRA                        | 8,986-                                |                                    | 22,420                                                      | 13,434             | 66           | 13,367                            |                                 | 13,367                         |
| Facility Construction - FRA                     | 8,606-                                |                                    |                                                             | 8,606-             |              | 8,606-                            |                                 | 8,606-                         |
| R-Non-Urban Transit Operating Assistance        | 45,919-                               |                                    | 154,570                                                     | 108,651            | 160,891      | 52,240-                           |                                 | 52,240-                        |
| C-Non-Urban Public Transit Program              | 5,328                                 |                                    |                                                             | 5,328              | 2,894        | 2,434                             |                                 | 2,434                          |
| R-Bicycle Grant Program                         | 14,292-                               |                                    | 19,725                                                      | 5,433              | 5,433        |                                   |                                 |                                |
| R-UMTA Paratransit Broker/Agent                 | 108-                                  |                                    |                                                             | 108-               | 1,438        | 1,546-                            |                                 | 1,546-                         |
| R-Non-Urban (Section 18) Administration - 002   |                                       |                                    | 24,685                                                      | 24,685             | 24,797       | 112-                              |                                 | 112-                           |
| North East Corr. Commuter Rail Auth. Committee  | 699                                   |                                    | 93                                                          | 792                |              | 792                               |                                 | 792                            |
| Public Works Division                           | 2,895                                 | 15,744,727                         |                                                             | 15,747,622         | 13,784,730   | 19,590                            | 1,963,302                       | 1,439,978                      |
| State Administrative Expenses for Highway Fund  |                                       | 509,566                            |                                                             | 509,566            | 509,566      |                                   |                                 |                                |
| Construction and Reconstruction                 |                                       | 200,000                            |                                                             | 200,000            |              | 200,000                           |                                 | 200,000                        |
| R-O.J.T. In House Training - Year A             | 8,158                                 |                                    | 9,093                                                       | 17,251             | 2,027        | 15,223                            |                                 | 15,223                         |
| R-Minority Business Enterprise Program          | 7,801-                                |                                    | 14,025                                                      | 6,224              | 24,237       | 18,013-                           |                                 | 18,013-                        |
| R-O.J.T. In House Training - Year B             |                                       |                                    | 1,409                                                       | 1,409              | 2,494        | 1,086-                            |                                 | 1,086-                         |
| Railroad Demon. Crossing Project-Federal Share  | 338,125-                              |                                    | 261,580                                                     | 76,545-            | 10,448       | 66,096-                           |                                 | 66,096-                        |
| Regional Vegetation Mgmt. Workshop (GL 42-13-3) |                                       |                                    | 6,000                                                       | 6,000              | 3,372        | 2,628                             |                                 | 2,628                          |
| Maintenance Division                            | 482,188                               | 14,637,432                         |                                                             | 15,119,621         | 14,579,810   | 525,765                           |                                 | 525,765                        |
| Winter Maintenance                              |                                       | 1,971,256                          |                                                             | 1,971,256          | 1,971,256    |                                   |                                 |                                |
| Mainten. of State Hwys. by Cities and Towns     |                                       | 389,988                            |                                                             | 389,988            | 389,988      |                                   |                                 |                                |
| Vehicle Maintenance Unit                        |                                       | 510,546                            |                                                             | 510,546            | 510,546      |                                   |                                 |                                |
| Division of Airports                            | 3,914                                 | 5,252,007                          |                                                             | 5,255,921          | 5,157,402    | 87,129                            |                                 | 87,129                         |
| Support of Civil Air Patrol                     |                                       | 20,826                             |                                                             | 20,826             | 9,826        | 11,000                            |                                 | 11,000                         |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-013

| Department or Agency                           | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Noise Control Study - T.F. Green               | 14,537                                |                                    |                                                             | 14,537             | 13,569       |              | 968                               |                                 | 968                            |
| Relocation Assistance                          | 19,983                                | 143,914                            |                                                             | 163,897            | 45,981       |              | 117,916                           |                                 | 117,916                        |
| North Central Master Plan - State              |                                       | 94                                 |                                                             | 94                 | 94           |              |                                   |                                 |                                |
| Rehab.-Runways & Assoc. Light. Fac.-T.F. Green | 2,864                                 |                                    |                                                             | 2,864              | 300          |              | 2,564                             |                                 | 2,564                          |
| North Central Improvements-Phase II-FAA        | 13,422                                | 495-                               |                                                             | 12,927             | 9,835        |              | 3,092                             |                                 | 3,092                          |
| Runway Extension Construction-T.F. Green       | 159,772                               | 7,195-                             |                                                             | 152,577            | 28,553       |              | 124,024                           |                                 | 124,024                        |
| Runway Extension - Land Acquisition            | 93,010                                | 366,065                            |                                                             | 459,075            | 155,485      |              | 303,590                           |                                 | 303,590                        |
| T.F. Green Building Improvement                |                                       | 305,876                            |                                                             | 305,876            | 305,876      |              |                                   |                                 |                                |
| R-Rehab. of Pavement/Lighting-T.F. Green       | 67,883-                               |                                    | 70,583                                                      | 2,700              | 2,700        |              |                                   |                                 |                                |
| Airport Master Plan - T.F. Green               | 13,322-                               |                                    | 13,322                                                      |                    |              |              |                                   |                                 |                                |
| Runway & Apron Imprvts.-Block Is.-ADAP 1976    | 18,000-                               |                                    | 18,000                                                      |                    |              |              |                                   |                                 |                                |
| North Central Improvements-Phase II-FAA        | 20,082                                |                                    | 75,514                                                      | 95,596             | 92,039       |              | 3,557                             |                                 | 3,557                          |
| R-Runway Extension Construction-T.F. Green     | 7,747-                                |                                    | 7,991                                                       | 244                | 256,978      |              | 256,733-                          |                                 | 256,733-                       |
| R-Runway Extension Land Acquisition            | 23,787-                               |                                    | 377,181                                                     | 353,393            | 7,428,968    |              | 1,075,575-                        |                                 | 1,075,575-                     |
| R-Runway Extension Relocation Assistance       | 7,719-                                |                                    | 22,819                                                      | 15,100             | 416,094      |              | 400,994-                          |                                 | 400,994-                       |
| R-Noise Control Study-T.F. Green               | 4,169-                                |                                    | 58,079                                                      | 53,910             | 95,511       |              | 41,602-                           |                                 | 41,602-                        |
| R-North Central Master Plan                    | 106-                                  |                                    |                                                             | 106-               | 1,694        |              | 1,800-                            |                                 | 1,800-                         |
| Pjcts. Apprvd/Fed. Av. Adm. Only-No. Central   | 51,957                                |                                    |                                                             | 51,957             |              |              | 51,957                            |                                 | 51,957                         |
| Int.-No. Central Land Sale-Oper. & Maintenance | 89,544                                |                                    | 9,400                                                       | 98,944             | 65,773       |              | 33,171                            |                                 | 33,171                         |
| Division of Safety and Emission Control        |                                       | 1,211,451                          |                                                             | 1,211,451          | 1,178,252    |              | 33,199                            | 33,199                          |                                |
| Division of Motor Vehicles                     | 7,296                                 | 5,195,451                          |                                                             | 5,202,747          | 5,181,297    | 1,491        | 19,958                            |                                 | 19,958                         |
| Division of Administrative Adjudication        |                                       | 1,161,231                          |                                                             | 1,161,231          | 1,148,742    |              | 12,489                            |                                 | 12,489                         |
| Alcohol and Drug Safety Pgm. (GL 31-27-2(4B))  |                                       | 7,044                              |                                                             | 7,044              | 1,854        |              | 5,190                             |                                 | 5,190                          |
| Total                                          | 588,620                               | 56,255,238                         | 7,543,747                                                   | 64,387,605         | 62,403,314   | 53,345       | 1,930,947                         | 1,473,177                       | 457,770                        |
| <b>EXECUTIVE</b>                               |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Office of the Governor                         |                                       | 1,331,214                          |                                                             | 1,331,214          | 1,330,790    | 425          |                                   |                                 |                                |
| Governor's In-Site Rhode Island                |                                       | 68,069                             |                                                             | 68,069             | 68,069       |              |                                   |                                 |                                |
| State Management Project (NERC)                | 87,500-                               |                                    | 70,000                                                      | 17,500-            |              |              | 17,500-                           |                                 | 17,500-                        |
| Develop and Impl. Intrastate Alloc. Proc.-CEIP | 12,643                                |                                    | 81,000                                                      | 93,643             | 94,619       |              | 976-                              |                                 | 976-                           |
| Coastal Zone Management Program                | 17,128-                               |                                    | 555,848                                                     | 538,720            | 615,356      | 9,512        | 86,148-                           |                                 | 86,148-                        |
| Economic Development - Technical Assistance    | 30,438-                               |                                    | 136,806                                                     | 106,368            | 98,398       |              | 7,970                             |                                 | 7,970                          |
| CETA Special Grant for Governors               | 173                                   |                                    |                                                             | 173                |              |              |                                   |                                 |                                |
| CETA Sp. Grant-Gov.-State Spon. Voc. Ed. Pjct. | 21,166-                               |                                    | 300,432                                                     | 279,266            | 286,058      |              | 6,619-                            |                                 | 6,619-                         |
| CETA Sp. Grant-Gov.-State Mhpwr. Svcs. Council | 21,323-                               |                                    | 635,623                                                     | 614,300            | 674,881      |              | 60,580-                           |                                 | 60,580-                        |
| Outer Continental Shelf Lands Act              | 8,065                                 |                                    | 32,500                                                      | 40,565             | 35,475       |              | 5,090                             |                                 | 5,090                          |
| Labor Studies Project (R)                      | 21,139-                               |                                    | 21,175                                                      | 36                 |              |              | 36                                |                                 | 36                             |
| R-Energy Siting                                | 7,363-                                |                                    |                                                             | 7,363-             |              |              | 7,363-                            |                                 | 7,363-                         |
| C-Plan. Pjcts.-Imprvd. Public Fac. & Svcs.     | 14,958                                |                                    | 10,720                                                      | 25,678             | 25,678       |              |                                   |                                 |                                |
| A-Water Feasibility Study                      | 2,120                                 |                                    | 2,600                                                       | 4,720              | 500          |              | 4,220                             |                                 | 4,220                          |
| C-Mit. Imp. of Offshore Oil/Gas Activity       | 16,760                                |                                    | 114,000                                                     | 130,760            | 124,879      |              | 5,881                             |                                 | 5,881                          |
| Galilee Fishing Pier Construction              | 25,190-                               |                                    | 35,000                                                      | 9,810              | 9,810        |              |                                   |                                 |                                |
| C-Coastal Energy Impact Program Grant          | 464                                   |                                    | 197,000                                                     | 197,464            | 186,848      |              | 10,616                            |                                 | 10,616                         |
| R-Economic Development Strategy                |                                       |                                    | 87,000                                                      | 87,000             | 40,000       |              | 47,000                            |                                 | 47,000                         |
| A-Energy Assistance                            |                                       |                                    | 766,400                                                     | 766,400            | 795          |              | 765,605                           |                                 | 765,605                        |
| Part B - Operational Planning                  |                                       | 69,592                             |                                                             | 69,592             | 69,592       |              |                                   |                                 |                                |
| Part C - Action Grant                          |                                       | 7,178                              |                                                             | 7,178              | 7,178        |              |                                   |                                 |                                |
| Part D - Discretionary Grant                   |                                       | 58,504                             |                                                             | 58,504             | 58,504       |              |                                   |                                 |                                |
| Part B - Operational Planning                  | 61,554                                |                                    | 94,897                                                      | 156,451            | 76,758       |              | 79,693                            |                                 | 79,693                         |
| Part C - Action Grant                          | 21,199                                |                                    | 20,000                                                      | 41,199             | 12,260       |              | 28,940                            |                                 | 28,940                         |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-014

| Department or Agency                                | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES      | ENCUMBRANCES  | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|-----------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|-------------------|---------------|-----------------------------------|---------------------------------|--------------------------------|
| Part D - Discretionary Grant                        | 4,264                                 |                                    | 35,080                                                      | 39,264             | 35,496            |               | 3,768                             |                                 | 3,768                          |
| Juvenile Justice Delinquent Program                 | 280,589                               |                                    | 70,411                                                      | 351,000            | 288,432           |               | 62,568                            |                                 | 62,568                         |
| Police Off. Comm. on Stand. & Train. School         |                                       | 138,571                            |                                                             | 138,571            | 138,571           |               |                                   |                                 |                                |
| Pol. In-Svc. Train. on Hwy. Safety                  |                                       |                                    | 25,000                                                      | 25,000             | 25,000            |               |                                   |                                 |                                |
| Division of Fire Safety                             | 110                                   | 692,786                            |                                                             | 692,895            | 692,895           |               |                                   |                                 |                                |
| Expenses of Fire Safety Code Commission             | 870                                   | 167,978                            |                                                             | 168,848            | 168,848           |               |                                   |                                 |                                |
| R-R.I. Incident Reporting System                    | 3,875-                                |                                    | 15,000                                                      | 11,125             | 3,482             |               | 7,643                             |                                 | 7,643                          |
| R-Reg. Nat. Fire Incident Report. System Wkshop     | 14,543                                |                                    |                                                             | 14,543             | 6,305             |               | 8,238                             |                                 | 8,238                          |
| Commission on Horse Racing and Athletics            | 1,516                                 | 762,373                            |                                                             | 763,889            | 763,889           |               |                                   |                                 |                                |
| Jai Alai - Administration                           |                                       | 132,024                            |                                                             | 132,024            | 132,024           |               |                                   |                                 |                                |
| Lieutenant Governor                                 |                                       | 142,631                            |                                                             | 142,631            | 142,631           |               |                                   |                                 |                                |
| Defense Civil Preparedness Advisory Council         | 2,380                                 | 52,362                             |                                                             | 54,742             | 54,742            |               |                                   |                                 |                                |
| Lt. Gov. Staff.-State & Loc. Govt. Clrhse. Oper.    | 26,456                                | 132,025                            |                                                             | 158,482            | 148,482           | 10,000        |                                   |                                 | 10,000                         |
| Military Staff                                      |                                       | 251,675                            |                                                             | 251,675            | 251,675           |               |                                   |                                 |                                |
| Veterans' Bonuses                                   | 8,893                                 | 3,300                              |                                                             | 12,193             | 2,800             |               | 9,393                             |                                 | 9,393                          |
| Education Assist.-R.I. National Guardsmen           |                                       | 24,665                             |                                                             | 24,665             | 24,665            |               |                                   |                                 |                                |
| Armory Maintenance & Armorers' Expenses             |                                       | 16,000                             |                                                             | 16,000             | 16,000            |               |                                   |                                 |                                |
| CYEP CETA IV (3130-917)                             |                                       |                                    | 32,987                                                      | 32,987             | 32,987            |               |                                   |                                 |                                |
| National Guard and Naval Militia (30-31)            | 990                                   | 405,287                            |                                                             | 406,277            | 405,877           | 400           |                                   |                                 |                                |
| Rhode Island Emergency Management Agency            |                                       | 145,770                            |                                                             | 145,770            | 145,770           |               |                                   |                                 |                                |
| Personnel & Administrative Program - D.C.P.A.       | 20,541-                               |                                    | 160,259                                                     | 139,718            | 161,388           |               | 21,670-                           |                                 | 21,670-                        |
| Local Programs - D.C.P.A.                           |                                       |                                    | 125,129                                                     | 125,129            | 125,129           |               |                                   |                                 |                                |
| Radiological Maintenance Contracts - D.C.P.A.       | 18,195-                               |                                    | 73,736                                                      | 55,541             | 86,179            |               | 30,638-                           |                                 | 30,638-                        |
| Supplies, Equipment & Training Program - D.C.P.A.   | 480-                                  |                                    | 654                                                         | 174                | 500               |               | 326-                              |                                 | 326-                           |
| Local Supplies, Equip. & Training Pjcts.-D.C.P.A.   | 157                                   |                                    | 2,590                                                       | 2,747              | 2,590             |               | 157                               |                                 | 157                            |
| R-State Radiological Defense Officer                |                                       |                                    | 13,079                                                      | 13,079             | 17,769            |               | 4,690-                            |                                 | 4,690-                         |
| Nuclear Civil Protection Planning Contract          | 24,514-                               |                                    | 82,233                                                      | 57,719             | 83,562            |               | 25,843-                           |                                 | 25,843-                        |
| State Level Training Program                        | 3,642-                                |                                    | 17,058                                                      | 13,415             | 13,661            |               | 245-                              |                                 | 245-                           |
| State Disaster Preparedness Program                 | 9,164-                                |                                    | 24,886                                                      | 15,522             | 11,560            |               | 3,962                             |                                 | 3,962                          |
| State Military Property Officer (30-9)              | 110                                   | 226,038                            |                                                             | 226,148            | 226,148           |               |                                   |                                 |                                |
| Army National Guard                                 | 625                                   | 126,249                            |                                                             | 126,875            | 126,835           |               |                                   |                                 |                                |
| Air National Guard                                  | 2,913                                 | 304,756                            |                                                             | 307,669            | 306,005           | 1,664         |                                   |                                 |                                |
| Army National Guard - 75%                           | 80,561-                               |                                    | 386,382                                                     | 305,821            | 392,303           | 286           | 86,767-                           |                                 | 86,767-                        |
| Air National Guard - 75%                            | 189,568-                              |                                    | 907,175                                                     | 717,607            | 911,618           | 4,992         | 199,003-                          |                                 | 199,003-                       |
| Miscellaneous Minor Construction                    | 1,489-                                |                                    | 208,898                                                     | 207,409            | 219,946           |               | 12,537-                           |                                 | 12,537-                        |
| Army National Guard Field Training Site             | 44,358-                               |                                    | 124,550                                                     | 80,192             | 113,743           | 12            | 33,564-                           |                                 | 33,564-                        |
| Security Guards (ANG) 100% Federal                  | 41,903-                               |                                    | 212,573                                                     | 170,670            | 223,836           |               | 53,166-                           |                                 | 53,166-                        |
| Military Construction-Army National Guard           | 28,517-                               |                                    | 38,496                                                      | 9,980              | 8,954             |               | 1,026                             |                                 | 1,026                          |
| Sheriff of Providence County                        |                                       | 1,993,195                          |                                                             | 1,993,195          | 1,993,195         |               |                                   |                                 |                                |
| Sheriff of Bristol County                           |                                       | 121,342                            |                                                             | 121,342            | 121,342           |               |                                   |                                 |                                |
| Sheriff of Kent County                              |                                       | 514,853                            |                                                             | 514,853            | 514,853           |               |                                   |                                 |                                |
| Sheriff of Washington County                        |                                       | 329,043                            |                                                             | 329,043            | 329,043           |               |                                   |                                 |                                |
| Sheriff of Newport County                           |                                       | 330,808                            |                                                             | 330,808            | 330,808           |               |                                   |                                 |                                |
| Officers' Fees other than Attend.-Sup. & Dist. Cts. |                                       | 146,725                            |                                                             | 146,725            | 146,725           |               |                                   |                                 |                                |
| State Police                                        | 1,600                                 | 9,146,687                          |                                                             | 9,148,287          | 9,148,287         |               |                                   |                                 |                                |
| <b>Total</b>                                        | <b>214,161-</b>                       | <b>17,841,659</b>                  | <b>5,716,897</b>                                            | <b>23,344,495</b>  | <b>22,912,998</b> | <b>17,329</b> | <b>414,169</b>                    |                                 | <b>414,169</b>                 |
| <b>STATE</b>                                        |                                       |                                    |                                                             |                    |                   |               |                                   |                                 |                                |
| Office of Secretary of State                        | 6,484                                 | 1,120,788                          |                                                             | 1,127,272          | 970,806           |               | 156,466                           |                                 | 156,466                        |
| Repairs and Restoration of State Archives           |                                       | 2,759                              |                                                             | 2,759              | 2,759             |               |                                   |                                 |                                |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-019

| Department or Agency                              | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|---------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Expenses - Regular and Special Elections          |                                       | 531,536                            |                                                             | 531,536            | 531,536      |              |                                   |                                 |                                |
| 1981 Capital Develop. Pgm. Bond Issue Referenda   |                                       | 65,000                             |                                                             | 65,000             | 48,873       |              | 16,127                            | 16,127                          |                                |
| State Library (29-1)                              | 6,000                                 | 236,827                            |                                                             | 242,827            | 230,547      |              | 12,280                            | 6,780                           | 5,500                          |
| Rhode Island Historical Society (29-2)            |                                       | 227,000                            |                                                             | 227,000            | 227,000      |              |                                   |                                 |                                |
| Newport Historical Society                        |                                       | 15,000                             |                                                             | 15,000             | 15,000       |              |                                   |                                 |                                |
| Newspapers Published in Rhode Island              |                                       | 1,500                              |                                                             | 1,500              | 1,500        |              |                                   |                                 |                                |
| Total                                             | 12,484                                | 2,200,410                          |                                                             | 2,212,894          | 2,028,022    |              | 184,872                           | 22,907                          | 161,966                        |
| <b>ATTORNEY GENERAL</b>                           |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Office of Attorney General                        |                                       | 3,559,053                          |                                                             | 3,559,053          | 3,523,061    |              |                                   |                                 |                                |
| Protection of State Witnesses                     |                                       | 412,623                            |                                                             | 412,623            | 229,681      | 73,679       | 104,263                           |                                 | 109,263                        |
| State Match - Medicaid Fraud                      |                                       | 83,665                             |                                                             | 83,665             | 119,657      |              |                                   |                                 |                                |
| Hazardous Waste Litigation                        |                                       | 6,253                              |                                                             | 6,253              | 6,253        |              |                                   |                                 |                                |
| Jason Foreman Investigation                       |                                       | 4,954                              |                                                             | 4,954              | 4,954        |              |                                   |                                 |                                |
| State Medicaid Fraud Control Unit                 | 13,128                                |                                    | 305,500                                                     | 318,628            | 351,639      |              | 33,011-                           |                                 | 33,011-                        |
| National Anti-Trust Brief Bank                    | 10,000                                |                                    |                                                             | 10,000             | 10,000       |              |                                   |                                 |                                |
| Presc. Drug Ed. & Outreach Pgm (CO File #75-0624) |                                       |                                    | 21,150                                                      | 21,150             | 826          |              | 20,324                            |                                 | 20,324                         |
| Identification of Criminals                       |                                       | 159,743                            |                                                             | 159,743            | 159,743      |              |                                   |                                 |                                |
| Total                                             | 23,128                                | 4,226,291                          | 326,650                                                     | 4,576,069          | 4,405,813    | 73,679       | 96,577                            |                                 | 96,577                         |
| <b>TREASURY</b>                                   |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Office of General Treasurer                       | 2,420                                 | 1,364,564                          |                                                             | 1,366,984          | 1,334,853    | 526          | 31,606                            | 10,441                          | 21,165                         |
| Precious Metals Unit                              |                                       | 88,733                             |                                                             | 88,733             | 88,733       |              |                                   |                                 |                                |
| Division of Employees' Retirement                 | 3,420                                 | 770,191                            |                                                             | 773,611            | 747,111      |              | 26,500                            |                                 | 26,500                         |
| Total                                             | 5,840                                 | 2,223,488                          |                                                             | 2,229,328          | 2,170,697    | 526          | 58,106                            | 10,441                          | 47,665                         |
| <b>ADMINISTRATION</b>                             |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Office of the Director                            |                                       | 305,940                            |                                                             | 305,940            | 305,478      |              | 462                               | 462                             |                                |
| Equal Employment Opportunity                      | 549                                   | 366,587                            |                                                             | 367,136            | 367,136      |              |                                   |                                 |                                |
| Division of Personnel                             | 10,603                                | 2,401,411                          |                                                             | 2,412,014          | 2,404,039    |              | 7,975                             |                                 | 7,975                          |
| State & Municipal Police Incentive Pay            |                                       | 2,436,011                          |                                                             | 2,436,011          | 2,436,011    |              |                                   |                                 |                                |
| Municipal Firemen Incentive Pay                   |                                       | 1,170,270                          |                                                             | 1,170,270          | 1,170,270    |              |                                   |                                 |                                |
| R-Personnel Management Improvement Project        | 50                                    |                                    |                                                             | 50                 | 50           |              |                                   |                                 |                                |
| Division of Accounts and Control                  |                                       | 1,363,452                          |                                                             | 1,363,452          | 1,348,802    | 2,204        | 12,447                            |                                 | 12,447                         |
| Computer Services                                 |                                       | 613,756                            |                                                             | 613,756            | 613,756      |              |                                   |                                 |                                |
| Division of Information Processing                | 11,188                                | 382,671                            |                                                             | 393,859            | 391,659      |              | 2,200                             |                                 | 2,200                          |
| Division of Budget                                |                                       | 955,817                            |                                                             | 955,817            | 926,648      | 1,200        | 27,969                            |                                 | 27,969                         |
| Alternative Hospital Reimbursement System         |                                       | 110,685                            |                                                             | 110,685            | 110,685      |              |                                   |                                 |                                |
| Blue Ribbon Commission (Tax Structure)            |                                       | 18,175                             |                                                             | 18,175             | 18,175       |              |                                   |                                 |                                |
| Blue Cross-State Prospect. Rate-Setting Pjct.     | 47,645                                |                                    | 4,635                                                       | 52,280             | 23,995       | 1,533        | 26,752                            |                                 | 26,752                         |
| Division of State Planning                        |                                       | 448,184                            |                                                             | 448,184            | 448,184      |              |                                   |                                 |                                |
| Federal Emergency Management Grant                | 1,371-                                |                                    | 59,313                                                      | 57,942             | 76,085       |              | 18,143-                           |                                 | 18,143-                        |
| State & Local Economic Development Planning       | 234                                   |                                    |                                                             | 234                | 234          |              |                                   |                                 |                                |
| Integrated Grant Administration Program           | 135,227-                              |                                    | 324,320                                                     | 189,093            | 201,593      |              | 12,500-                           |                                 | 12,500-                        |
| A-Water Resources Planning                        | 5,401                                 |                                    |                                                             | 5,401              | 5,401        |              |                                   |                                 |                                |
| R-Urban Industrial Land Bank                      |                                       |                                    | 5,000                                                       | 5,000              | 14,724       |              | 9,724-                            |                                 | 9,724-                         |
| Division of Purchases                             |                                       | 1,182,775                          |                                                             | 1,182,775          | 1,182,775    |              |                                   |                                 |                                |
| State Properties Committee                        |                                       | 27,990                             |                                                             | 27,990             | 27,990       |              |                                   |                                 |                                |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-016

| Department or Agency                              | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|---------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Federal Surplus Property Program                  |                                       | 73,958                             |                                                             | 73,958             | 73,838       | 120          |                                   |                                 |                                |
| Division of Taxation                              | 1,737                                 | 7,283,483                          |                                                             | 7,285,219          | 7,079,802    |              | 205,417                           |                                 | 205,417                        |
| Institut. & Maintain. - Motor Carrier Tax         | 13,939                                | 128,577                            |                                                             | 142,515            | 142,515      |              |                                   |                                 |                                |
| Bureau of Audits                                  |                                       | 1,040,384                          |                                                             | 1,040,384          | 1,040,384    |              |                                   |                                 |                                |
| Div. of General Services & Property Management    | 8,728                                 | 10,072,266                         |                                                             | 10,080,994         | 10,035,308   | 29,537       | 16,149                            |                                 | 16,149                         |
| Repairs to State House                            | 4,100                                 | 430,242                            |                                                             | 434,342            | 198,342      |              | 236,000                           |                                 | 236,000                        |
| Repairs to State Armories                         |                                       | 38,405                             |                                                             | 38,405             | 35,675       | 2,730        |                                   |                                 |                                |
| Repairs to Court Facilities                       | 4,000                                 | 53,354                             |                                                             | 57,354             | 66,464       | 4,000        | 1,890                             |                                 | 1,890                          |
| Repairs to Other State Buildings                  | 27,666                                | 160,862                            |                                                             | 188,528            | 124,052      | 6,795        | 42,681                            |                                 | 42,681                         |
| Division of Labor Relations                       |                                       | 528,947                            |                                                             | 528,947            | 497,798      |              | 31,149                            |                                 | 31,149                         |
| Total                                             | 759-                                  | 31,594,206                         | 393,268                                                     | 31,986,715         | 31,367,872   | 48,119       | 570,724                           | 462                             | 570,261                        |
| <b>COMMUNITY AFFAIRS</b>                          |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Office of the Director                            |                                       | 189,555                            |                                                             | 189,555            | 189,555      |              |                                   |                                 |                                |
| Belmont Park - Norwood Land Bank                  |                                       | 48,500                             |                                                             | 48,500             | 48,500       |              |                                   |                                 |                                |
| Commission for Indian Affairs                     |                                       | 44,964                             |                                                             | 44,964             | 44,964       |              |                                   |                                 |                                |
| Black Heritage Program                            |                                       | 29,100                             |                                                             | 29,100             | 29,100       |              |                                   |                                 |                                |
| Portuguese Cultural Foundation                    |                                       | 19,400                             |                                                             | 19,400             | 19,400       |              |                                   |                                 |                                |
| Opportunities Industrial Corporation              |                                       | 145,500                            |                                                             | 145,500            | 145,500      |              |                                   |                                 |                                |
| Citizen Information Office                        | 592                                   | 322,607                            |                                                             | 323,199            | 322,646      | 553          |                                   |                                 |                                |
| R-Folklore & Oral History of South County         | 1,875-                                |                                    | 55,415                                                      | 53,540             | 56,476       | 2,377        | 5,313-                            |                                 | 5,313-                         |
| Div. of Administration and Program Management     | 464                                   | 495,523                            |                                                             | 495,987            | 435,894      |              | 60,092                            | 60,092                          |                                |
| State Aid to Cities and Towns                     |                                       | 4,171,662                          |                                                             | 4,171,662          | 4,171,662    |              |                                   |                                 |                                |
| State Aid for Redevelop.-Debt Service Costs       |                                       | 430,205                            |                                                             | 430,205            | 430,205      |              |                                   |                                 |                                |
| Reimb. Cities & Towns-Loc. Tax. Manuf. Inventory  |                                       | 2,093,755                          |                                                             | 2,093,755          | 2,093,755    |              |                                   |                                 |                                |
| Reimb. Cities & Towns-Loc. Tax. Int. Per. Prop.   |                                       | 1,662,635                          |                                                             | 1,662,635          | 1,662,635    |              |                                   |                                 |                                |
| State Building Codes Standards Committee          | 2,143                                 | 529,470                            |                                                             | 531,613            | 531,613      |              |                                   |                                 |                                |
| Reimb. Cities & Towns-Loc. Tax Manf. Mach./Equip. |                                       | 7,328,785                          |                                                             | 7,328,785          | 7,328,785    |              |                                   |                                 |                                |
| R.I. Housing Investment Fund, Inc.                |                                       | 1,556                              |                                                             | 1,556              |              |              | 1,556                             | 1,556                           |                                |
| State Mandate Reimbursement                       |                                       | 12,318                             |                                                             | 12,318             | 12,318       |              |                                   |                                 |                                |
| Division of Planning and Development              |                                       | 327,972                            |                                                             | 327,972            | 327,972      |              |                                   |                                 |                                |
| Community Development Block Grant                 |                                       |                                    | 31,000                                                      | 31,000             | 29,636       |              | 1,364                             |                                 | 1,364                          |
| Comm. Develop. Block Grant - Technical Assist.    |                                       |                                    | 20,000                                                      | 20,000             | 19,539       |              | 461                               |                                 | 461                            |
| Municipal Contrib. - Urban Planning Services      | 5,946                                 |                                    | 58,900                                                      | 64,846             | 64,846       |              |                                   |                                 |                                |
| Division of Housing & Governmental Services       | 317                                   | 775,425                            |                                                             | 775,742            | 775,742      |              |                                   |                                 |                                |
| Hs. & Comm. Dev. Act '74 T-II-Sec. 8-Low Inc-YrA  | 128,289                               |                                    | 589,442                                                     | 717,731            | 711,272      |              | 6,459                             |                                 | 6,459                          |
| A-Sec. 8 Mod. Rehab. - Metro. - Year A            | 1,500                                 |                                    | 3,932                                                       | 5,432              | 5,432        |              |                                   |                                 |                                |
| A-Sec. 8 Mod. Rehab. - Non-Metro. - Year A        | 2,464                                 |                                    | 3,871                                                       | 6,335              | 5,637        |              | 699                               |                                 | 699                            |
| A-Sec. 8 Housing Assist. Pgm. - Year B            |                                       |                                    | 713,557                                                     | 713,557            | 496,144      |              | 217,413                           |                                 | 217,413                        |
| A-Sec. 8 Housing Mod. Rehab. - Metro - Year B     |                                       |                                    | 3,509                                                       | 3,509              | 329          |              | 3,180                             |                                 | 3,180                          |
| A-Sec. 8 Housing Mod. Rehab. - Non-Metro - Yr. B  |                                       |                                    | 5,814                                                       | 5,814              | 3,032        |              | 2,782                             |                                 | 2,782                          |
| Hous. Acq., Constr., & Rehab. Revolving Fund      | 332,094                               |                                    | 74,721                                                      | 406,815            | 81,375       |              | 325,440                           |                                 | 325,440                        |
| Community Development Training                    | 17,009                                |                                    | 18,219                                                      | 35,228             | 14,945       |              | 20,283                            |                                 | 20,283                         |
| Local Home Repair Program Administration          | 13,153                                |                                    | 13,200                                                      | 26,353             | 1,798        |              | 24,555                            |                                 | 24,555                         |
| Public Service Corporation Tax                    |                                       |                                    | 29,526                                                      | 29,526             | 29,526       |              |                                   |                                 |                                |
| Division of Woman and Human Resources             |                                       | 378,226                            |                                                             | 378,226            | 378,226      |              |                                   |                                 |                                |
| Foster Grandparents Assist.-C.A. Programs         |                                       | 14,550                             |                                                             | 14,550             | 14,550       |              |                                   |                                 |                                |
| Displaced Homemaker Pilot Center                  |                                       | 144,969                            |                                                             | 144,969            | 144,969      |              |                                   |                                 |                                |
| C-Community Services Block Grant                  | 52,890                                |                                    | 990,301                                                     | 1,043,191          | 1,038,889    |              | 4,303                             |                                 | 4,303                          |
| Community Food Nutrition Program                  | 6,860                                 |                                    |                                                             | 6,860              | 6,860        |              |                                   |                                 |                                |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-017

| Department or Agency                               | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|----------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Winterize Low Inc. Dwellings Pgms. - NERCOM        | 9,841-                                |                                    | 9,841                                                       | 902,890            | 1,029,431    |              | 126,541-                          |                                 | 126,541-                       |
| C-Community Services Block Grant - Year B          |                                       |                                    | 902,890                                                     | 2,500              | 2,500        |              |                                   |                                 |                                |
| Displaced Homemaker Program                        |                                       |                                    | 2,500                                                       | 460,003            | 455,003      |              | 5,000                             |                                 | 5,000                          |
| Energy and Community Services                      |                                       | 460,003                            |                                                             | 829                | 30           |              | 859                               |                                 | 859                            |
| Gen. Comm. Programming-Indian Assist. Project      | 829                                   |                                    |                                                             | 316,606            | 334,954      |              | 18,348-                           |                                 | 18,348-                        |
| Home Weather. Pgm. for Low Income - Year A         | 54,043-                               |                                    | 370,649                                                     | 70,405             | 66,911       |              | 3,494                             |                                 | 3,494                          |
| Home Weatherization Program - Year A               | 2,405                                 |                                    | 68,000                                                      | 90,363             | 96,471       |              | 6,107-                            |                                 | 6,107-                         |
| C-Home Weather. Pgm.-Low Inc. Grant-Year A         | 7,637-                                |                                    | 98,000                                                      | 16,078             | 12,686       |              | 3,384                             |                                 | 3,384                          |
| C-Home Weather. Pgm.-Low Inc. Per.-Reg. Comm.      | 4,070                                 |                                    | 12,000                                                      | 376,502            | 339,378      |              | 37,124                            |                                 | 37,124                         |
| Fuel Assistance - Year A                           | 525,903-                              |                                    | 902,404                                                     | 165,000            | 155,157      |              | 9,843                             |                                 | 9,843                          |
| Home Weatherization-Low Income-Year B              |                                       |                                    | 165,000                                                     | 445,000            | 449,855      |              | 4,855-                            |                                 | 4,855-                         |
| R-Home Weatherization Program - Year B             |                                       |                                    | 445,000                                                     | 15,000             | 453          |              | 14,547                            |                                 | 14,547                         |
| C-Weather. Pgm. - Low Income Grant - Year B        |                                       |                                    | 15,000                                                      | 11,524,878         | 11,699,266   |              | 174,388-                          |                                 | 174,388-                       |
| Fuel Assistance - Year B                           |                                       |                                    | 11,524,878                                                  | 27,623             | 27,623       |              |                                   |                                 |                                |
| CETA - SYEP                                        |                                       |                                    | 27,623                                                      | 37,655             | 37,655       |              |                                   |                                 |                                |
| Governor's Comm. on Employment of the Handicapped  | 457                                   | 37,655                             | 1,913                                                       | 1,971              | 855          |              | 1,116                             |                                 | 1,116                          |
| Gov. Comm. on Employ. of Hand.-Tech. Assist.       | 5,963                                 |                                    | 1,913                                                       | 5,963              |              |              | 5,963                             |                                 | 5,963                          |
| Hous. Acq., Constr., or Rehab. Revolving Fund      |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Total                                              | 21,853-                               | 19,664,335                         | 17,156,707                                                  | 36,799,188         | 36,381,595   | 2,930        | 414,364                           | 61,648                          | 352,716                        |
| <b>LEGISLATIVE</b>                                 |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| General Assembly                                   | 124,491                               | 1,353,618                          |                                                             | 1,518,109          | 1,401,201    |              | 116,908                           |                                 | 116,908                        |
| Summer Job Program                                 |                                       | 45,937                             |                                                             | 45,937             | 45,728       |              | 209                               |                                 | 209                            |
| Fiscal Advisory Staff to House Finance Committee   | 102,145                               | 301,337                            |                                                             | 403,482            | 282,981      |              | 120,501                           |                                 | 120,501                        |
| Legislative Council                                | 197,041                               | 1,013,959                          |                                                             | 1,211,000          | 1,139,008    |              | 71,993                            |                                 | 71,993                         |
| Joint Committee on Legislative Affairs             | 45,474                                | 1,904,119                          |                                                             | 1,949,593          | 1,874,308    | 7,059        | 68,226                            |                                 | 68,226                         |
| Intern Program                                     | 42                                    | 7,000                              |                                                             | 7,042              | 6,852        |              | 190                               |                                 | 190                            |
| Legislative Data Services                          | 44,266                                | 377,924                            |                                                             | 422,190            | 391,172      |              | 31,018                            |                                 | 31,018                         |
| Reapportion. Comm.-Summer Intern Pgm.-Legislature  | 34,354                                | 1,031,465                          |                                                             | 1,065,819          | 654,099      | 411,719      |                                   |                                 |                                |
| Summer Intern Program - Legislative                |                                       | 62,562                             |                                                             | 62,562             | 62,562       |              |                                   |                                 |                                |
| New England Caucus                                 | 5,000                                 |                                    |                                                             | 5,000              |              |              | 5,000                             |                                 | 5,000                          |
| Auditor General                                    | 111,202                               | 739,140                            |                                                             | 850,342            | 806,952      |              | 43,391                            |                                 | 43,391                         |
| Criminal Justice Commission                        | 32,655                                | 39,288                             |                                                             | 71,943             | 40,670       |              | 31,273                            |                                 | 31,273                         |
| Oversight Commission                               | 14,624                                | 15,000                             |                                                             | 29,624             | 2,512        |              | 27,113                            |                                 | 27,113                         |
| Sp. Comm. Deter. Fair Fur. Val./Priv. Mass Transit | 9,692                                 |                                    |                                                             | 9,692              |              |              | 9,692                             |                                 | 9,692                          |
| Permanent Day Care Commission                      | 400                                   |                                    |                                                             | 400                |              |              | 400                               |                                 | 400                            |



GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDING JUNE 30, 1983

A-5-018

| Department or Agency                          | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|-----------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Advisory Comm. on Intragovernmental Relations | 12,010                                |                                    |                                                             | 12,010             |              |              | 12,010                            |                                 | 12,010                         |
| Leg. Comm. on Volunteerism & Citizen Part.    | 759                                   | 42,643                             |                                                             | 43,402             | 43,402       |              |                                   |                                 |                                |
| Total                                         | 734,156                               | 6,973,992                          |                                                             | 7,708,148          | 6,751,446    | 418,778      | 537,924                           |                                 | 537,924                        |
| <b>JUDICIAL</b>                               |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Supreme Court                                 | 48,360                                | 3,326,940                          |                                                             | 3,375,299          | 3,350,954    | 23,077       | 1,268                             |                                 | 1,268                          |
| Defense of Indigent Persons                   |                                       | 487,600                            |                                                             | 487,600            | 412,564      |              | 75,036                            |                                 |                                |
| Salary of Retired Justices                    |                                       | 136,776                            |                                                             | 136,776            | 136,776      |              |                                   |                                 |                                |
| Medical Liability Litigation Panel            |                                       | 10,162                             |                                                             | 10,162             | 10,162       |              |                                   |                                 |                                |
| Judicial Education - Supreme Court            |                                       | 14,964                             |                                                             | 14,964             | 14,964       |              |                                   |                                 |                                |
| Defense of Indigents - Pilot Program          |                                       | 53,808                             |                                                             | 53,808             | 53,808       |              |                                   |                                 |                                |
| Superior Court                                | 4,600                                 | 3,876,444                          |                                                             | 3,881,044          | 3,879,850    | 1,194        |                                   |                                 |                                |
| Jury Commissioner                             | 7,000                                 | 253,531                            |                                                             | 260,531            | 260,331      |              | 200                               |                                 | 200                            |
| Witnesses' Fees                               |                                       | 68,666                             |                                                             | 68,666             | 68,666       |              |                                   |                                 |                                |
| Juror's Fees                                  |                                       | 665,000                            |                                                             | 665,000            | 665,000      |              |                                   |                                 |                                |
| Expenses of Jurors                            |                                       | 51,498                             |                                                             | 51,498             | 51,498       |              |                                   |                                 |                                |
| Superior Court Libraries                      |                                       | 45,888                             |                                                             | 45,888             | 45,888       |              |                                   |                                 |                                |
| Salary of Retired Justices                    |                                       | 174,536                            |                                                             | 174,536            | 174,536      |              |                                   |                                 |                                |
| Family Court                                  | 1,200                                 | 4,654,430                          |                                                             | 4,655,630          | 4,135,076    | 532          | 520,022                           | 520,022                         |                                |
| Witnesses' Fees                               |                                       | 2,875                              |                                                             | 2,875              | 2,875        |              |                                   |                                 |                                |
| Special Advocate Program - CASA               |                                       | 17                                 |                                                             | 17                 | 17           |              |                                   |                                 |                                |
| Guardian Ad Litem                             |                                       | 123,716                            |                                                             | 123,716            | 123,716      |              |                                   |                                 |                                |
| Salary of Retired Justices                    |                                       | 88,152                             |                                                             | 88,152             | 88,152       |              |                                   |                                 |                                |
| District Court                                |                                       | 2,149,121                          |                                                             | 2,149,121          | 2,144,338    | 3,635        | 1,148                             | 1,148                           |                                |
| Witnesses' Fees                               |                                       | 5,145                              |                                                             | 5,145              | 5,145        |              |                                   |                                 |                                |
| Salary of Retired Justices - District Court   |                                       | 178,187                            |                                                             | 178,187            | 178,152      |              | 35                                | 35                              |                                |
| Judicial Council                              |                                       | 4,128                              |                                                             | 4,128              | 2,527        |              | 1,601                             | 1,601                           |                                |
| Total                                         | 61,159                                | 16,371,584                         |                                                             | 16,432,743         | 15,804,996   | 28,437       | 599,309                           | 597,841                         | 1,468                          |
| <b>COMMISSIONS AND AGENCIES</b>               |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Commission on Interstate Cooperation          |                                       | 35,768                             |                                                             | 35,768             | 35,768       |              |                                   |                                 |                                |
| R.I. Adult Education Commission               |                                       | 20,798                             |                                                             | 21,648             | 20,854       |              | 790                               |                                 | 790                            |
| Motor Vehicle Dealers' License Commission     | 850                                   | 184,627                            |                                                             | 184,749            | 184,599      | 150          |                                   |                                 |                                |
| State Investment Commission                   | 122                                   | 3,727                              |                                                             | 3,727              | 3,727        |              |                                   |                                 |                                |
| Workers' Compensation Commission              |                                       | 1,004,439                          |                                                             | 1,004,439          | 1,004,439    |              |                                   |                                 |                                |
| Salary of Retired Commissioners               |                                       | 121,920                            |                                                             | 121,920            | 121,920      |              |                                   |                                 |                                |
| Rhode Island State Council on the Arts        |                                       | 315,921                            |                                                             | 315,614            | 315,434      | 1,180        |                                   |                                 |                                |
| Services to Schools                           | 693                                   | 64,800                             |                                                             | 64,800             | 64,800       |              |                                   |                                 |                                |
| National Endowment for the Arts               | 38,323                                |                                    | 350,753                                                     | 389,076            | 388,988      |              | 87                                |                                 | 87                             |
| Artists-in-Residence Program                  | 2,186                                 |                                    | 88,564                                                      | 86,378             | 86,313       |              | 65                                |                                 | 65                             |
| Gifts Contrib. & Req. Rec. Avail. for Expend. | 50,463                                |                                    | 65,613                                                      | 116,076            | 68,038       |              | 48,038                            |                                 | 48,038                         |
| Mental Health Advocate                        |                                       | 213,588                            |                                                             | 213,588            | 213,266      | 322          |                                   |                                 |                                |
| Rhode Island Atomic Energy Commission         | 8,000                                 | 516,156                            |                                                             | 524,156            | 524,156      |              |                                   |                                 |                                |
| Office of the Public Defender                 |                                       | 1,137,090                          |                                                             | 1,137,090          | 1,136,148    | 942          |                                   |                                 |                                |
| Legal Services - Pilot Program                |                                       | 1,277                              |                                                             | 1,277              | 1,277        |              |                                   |                                 |                                |
| Commission on Uniform State Laws              |                                       | 14,180                             |                                                             | 14,180             | 4,661        |              | 9,519                             |                                 | 9,519                          |
| State Water Resource Board                    |                                       | 710,367                            |                                                             | 710,367            | 685,230      |              | 25,137                            |                                 | 25,137                         |



GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

4-5-019

| Department or Agency                             | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|--------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Reimb.-Town of Coventry-Cost of Educ. Children   |                                       | 15,944                             |                                                             | 15,944             | 15,944       |              |                                   |                                 |                                |
| Reimb.-W. Greenwich-Land Taking                  |                                       | 12,242                             |                                                             | 12,242             | 12,242       |              |                                   |                                 |                                |
| Reimb.-W. Greenwich-Cost of Educ. Children       |                                       | 55,453                             |                                                             | 55,453             | 55,453       |              |                                   |                                 |                                |
| Planning                                         |                                       | 78,390                             |                                                             | 78,390             | 78,390       |              |                                   |                                 |                                |
| Ground Water Studies                             |                                       | 73,000                             |                                                             | 73,000             | 73,000       |              |                                   |                                 |                                |
| Water Resources Planning Act                     | 41,178                                |                                    |                                                             | 41,178             | 23,678       |              | 17,500                            |                                 | 17,500                         |
| Children's Code Commission                       |                                       | 21,388                             |                                                             | 21,388             | 21,388       |              |                                   |                                 |                                |
| Commission for Human Rights                      |                                       | 248,532                            |                                                             | 248,532            | 248,366      | 166          |                                   |                                 |                                |
| EEOC Proj. (Fed. Eq. Employ. Opport. Comm.)      | 32,679-                               |                                    | 136,097                                                     | 103,418            | 68,848       |              | 34,570                            |                                 | 34,570                         |
| R-Housing Assistance Program                     | 3,555                                 |                                    | 29,138                                                      | 32,694             | 26,772       | 337          | 5,584                             |                                 | 5,584                          |
| Private Contrib.-Educational Program             | 630                                   |                                    | 256                                                         | 886                |              |              | 886                               |                                 | 886                            |
| Public Utilities Commission                      |                                       | 736,704                            |                                                             | 736,704            | 736,704      |              |                                   |                                 |                                |
| Public Utilities Commission                      |                                       | 140,374                            |                                                             | 140,374            | 140,374      |              |                                   |                                 |                                |
| Energy Board Council                             |                                       | 65,044                             |                                                             | 65,044             | 65,044       |              |                                   |                                 |                                |
| Cable T.V.                                       |                                       | 73,765                             |                                                             | 73,765             | 43,765       |              | 30,000                            |                                 | 30,000                         |
| Matching Funds - Federal Energy Audits           |                                       | 45,455                             |                                                             | 45,455             | 45,455       |              |                                   |                                 |                                |
| Enforcing Natural Gas Pipe Line Safety Act       | 1,356                                 |                                    | 24,816                                                      | 26,172             | 49,451       |              | 23,280-                           |                                 | 23,280-                        |
| Elect. Util. Rate Demonstration Pjct.-PEA        | 6,182                                 |                                    |                                                             | 6,182              |              |              | 6,182                             |                                 | 6,182                          |
| State Safety Participation Program               | 22,218-                               |                                    | 42,084                                                      | 19,865             | 24,242       |              | 4,376-                            |                                 | 4,376-                         |
| Public Utilities Regulatory Policies Act         | 95,143                                |                                    |                                                             | 95,143             | 1,846        |              | 93,297                            |                                 | 93,297                         |
| Innovative Rates Program                         | 24,839-                               |                                    |                                                             | 24,839-            |              |              | 24,839-                           |                                 | 24,839-                        |
| R-Innovative Rates - Non-discriminatory          | 29,132-                               |                                    |                                                             | 29,132-            |              |              | 29,132-                           |                                 | 29,132-                        |
| State Energy Plan Reports-Implementation Phase   | 83,819                                |                                    | 101,656                                                     | 185,475            | 163,246      |              | 22,229                            |                                 | 22,229                         |
| State Energy Plan Reports-Supplemental Phase     | 33,077                                |                                    | 17,514                                                      | 50,591             | 48,234       |              | 2,356                             |                                 | 2,356                          |
| Residential #2 Heating Oil Survey                | 10,153                                |                                    | 18,000                                                      | 34,153             | 10,956       |              | 23,197                            |                                 | 23,197                         |
| Energy Extension Service                         | 14,775                                |                                    | 143,330                                                     | 158,105            | 137,697      |              | 20,408                            |                                 | 20,408                         |
| C-Tech. Assist. & Energy Conserv.-Sch. & Hosp.   | 15,911                                |                                    | 36,788                                                      | 52,699             | 45,360       |              | 7,339                             |                                 | 7,339                          |
| R-Energy Extension Support                       | 3,189                                 |                                    |                                                             | 3,189              | 2,573        |              | 616                               |                                 | 616                            |
| R-Peat Resources Estimation in R.I.              | 7,937                                 |                                    | 30,343                                                      | 38,280             | 2,970        |              | 35,411                            |                                 | 35,411                         |
| C-Small Scale Hydroelectric Development          | 6,328                                 |                                    | 5,000                                                       | 11,328             | 11,328       |              |                                   |                                 |                                |
| C-Pgm. Support EES/SECP                          | 7,749                                 |                                    | 13,000                                                      | 20,749             | 18,749       |              | 2,000                             |                                 | 2,000                          |
| Appropriate Technology Program                   |                                       | 8,000                              |                                                             | 8,000              | 8,434        |              | 434-                              |                                 | 434-                           |
| Motor Carriers of Property - Fees                | 287,579                               |                                    | 352,956                                                     | 640,535            | 389,028      |              | 251,506                           |                                 | 251,506                        |
| North East Solar Energy Center                   | 6,978                                 |                                    |                                                             | 6,978              | 1,355        |              | 5,623                             |                                 | 5,623                          |
| Residential Solar Advisory Service               | 470                                   |                                    |                                                             | 470                |              |              |                                   |                                 |                                |
| Residential Conservation Service Program         | 6,605                                 |                                    | 96,900                                                      | 103,505            | 93,367       |              | 10,137                            |                                 | 10,137                         |
| American & Polish Cultural Exchange Commission   |                                       | 1,100                              |                                                             | 1,100              | 1,100        |              |                                   |                                 |                                |
| The American & Irish Cultural Exchange Comm.     |                                       | 6,829                              |                                                             | 6,829              | 6,280        |              | 549                               |                                 | 549                            |
| American & Italian Cultural Commission           |                                       | 1,135                              |                                                             | 1,135              | 1,135        |              |                                   |                                 |                                |
| R.I. Heritage Commission                         | 245                                   | 208,770                            |                                                             | 207,015            | 207,015      |              |                                   |                                 |                                |
| Board of Reg. & Examination of Architects        | 14,522                                |                                    | 36,440                                                      | 50,962             | 20,929       |              | 30,033                            |                                 | 30,033                         |
| R.I. State Bd. of Exam. for Landscape Architects |                                       | 6,592                              |                                                             | 6,592              | 6,592        |              |                                   |                                 |                                |
| Rhode Island Board of Medical Review             | 173,559                               |                                    | 160,131                                                     | 333,690            | 174,202      |              | 159,488                           |                                 | 159,488                        |
| Conflict of Interest Commission                  |                                       | 159,623                            |                                                             | 159,623            | 159,228      | 395          |                                   |                                 |                                |
| Board of Acupuncture                             |                                       | 4,760                              |                                                             | 4,760              | 4,760        |              |                                   |                                 |                                |
| Board of Acupuncture                             | 3,210                                 |                                    | 300                                                         | 3,510              | 1,050        |              | 2,460                             |                                 | 2,460                          |
| Board of Registration for Professional Engineers |                                       | 60,538                             |                                                             | 60,538             | 60,538       |              |                                   |                                 |                                |
| Commission on Judicial Tenure & Discipline       |                                       | 14,211                             |                                                             | 14,211             | 14,211       |              |                                   |                                 |                                |
| Rhode Island Telecommunications Authority        |                                       | 1,028,302                          |                                                             | 1,028,302          | 1,028,302    |              |                                   |                                 |                                |
| Public Telecommunications Authority              |                                       | 2,050                              |                                                             | 2,050              | 2,050        |              |                                   |                                 |                                |
| A - Bishop George Berkley                        | 3,567-                                |                                    | 194,164                                                     | 190,597            | 190,117      |              | 481                               |                                 | 481                            |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-020

| Department or Agency                              | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|---------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|--------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| Private Contributions - Educational T.V.          | 91,530                                |                                    | 289,228                                                     | 380,759            | 255,015      |              | 125,743                           |                                 | 125,743                        |
| Corp.-Pub. Broadcasting-Comm. Serv. Gr. for TV    | 1,620                                 |                                    | 303,066                                                     | 304,686            | 287,909      |              | 16,777                            |                                 | 16,777                         |
| Contrib-Educational TV Pgm. & Special Projects    | 8,261                                 |                                    | 16,542                                                      | 24,803             | 18,567       |              | 6,236                             |                                 | 6,236                          |
| New England Regional Commission                   |                                       | 58,000                             |                                                             | 58,000             | 58,000       |              |                                   |                                 |                                |
| Permanent Committee on Naval Affairs              |                                       | 2,221                              |                                                             | 2,221              | 2,221        |              |                                   |                                 |                                |
| Personnel Appeal Board                            |                                       | 49,229                             |                                                             | 49,229             | 49,229       |              |                                   |                                 |                                |
| Board of Elections                                | 2,284                                 | 1,788,379                          |                                                             | 1,790,663          | 1,780,685    | 1,366        | 8,613                             |                                 | 8,612                          |
| Historical Preservation Commission                |                                       | 155,943                            |                                                             | 155,943            | 155,943      |              |                                   |                                 |                                |
| Survey and Planning                               | 41,967-                               |                                    | 319,537                                                     | 277,670            | 300,028      |              | 22,359-                           |                                 | 22,359-                        |
| Acquisition and Development                       | 30,102-                               |                                    | 76,373                                                      | 46,272             | 50,318       |              | 4,046-                            |                                 | 4,046-                         |
| Survey and Planning                               | 88,850                                |                                    | 39,911                                                      | 128,761            | 16,179       |              | 112,582                           |                                 | 112,582                        |
| Consumers' Council                                |                                       | 260,246                            |                                                             | 260,246            | 260,246      |              |                                   |                                 |                                |
| Child Advocate                                    |                                       | 145,564                            |                                                             | 145,564            | 145,564      |              |                                   |                                 |                                |
| Total                                             | 934,553                               | 9,862,440                          | 2,996,502                                                   | 13,793,495         | 12,781,664   | 4,858        | 1,006,973                         |                                 | 1,006,973                      |
| <u>GENERAL</u>                                    |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Salary Adjustment Fund                            |                                       | 1,119,871                          |                                                             | 1,119,871          |              |              | 1,119,871                         |                                 | 1,119,871                      |
| Payment of Property Insurance Premiums            |                                       | 153,689                            |                                                             | 153,689            | 153,689      |              |                                   |                                 |                                |
| Contingency                                       | 900,000                               | 875,211                            |                                                             | 1,775,211          | 58,982       |              | 1,716,229                         |                                 | 1,716,229                      |
| Summer Jobs Program                               |                                       | 54,067                             |                                                             | 54,067             | 54,067       |              |                                   |                                 |                                |
| Circuit Breaker Program                           |                                       | 306,608                            |                                                             | 306,608            | 306,608      |              |                                   |                                 |                                |
| R.I. Solid Waste Mgmt. Corp. Loan - 6/30/82       |                                       | 150,000                            |                                                             | 150,000            | 150,000      |              |                                   |                                 |                                |
| R.I. Solid Waste Mgmt. Corp. Central Lndfl Subsid |                                       | 75,000                             |                                                             | 75,000             | 75,000       |              |                                   |                                 |                                |
| Rental Pymts-R.I. Public Buildings Authority      |                                       | 14,290                             |                                                             | 14,290             | 14,290       |              |                                   |                                 |                                |
| Colony House - Newport                            | 79,926                                |                                    |                                                             | 79,926             | 39,371       |              | 40,555                            |                                 | 40,555                         |
| Commission on Jewelry Industry                    | 25,000                                |                                    |                                                             | 25,000             | 10,000       |              | 15,000                            |                                 | 15,000                         |
| Energy Assistance Payments                        |                                       | 75,717                             |                                                             | 75,717             |              |              | 75,717                            | 75,716                          |                                |
| Nathaniel Green Publication Project               |                                       | 30,000                             |                                                             | 30,000             | 30,000       |              |                                   |                                 |                                |
| Restoration & Replacement - Insurance Coverage    | 684,063                               |                                    | 37,701                                                      | 721,764            | 567,834      |              | 153,930                           |                                 | 153,930                        |
| 1976 Veterans Bonus Loan - Debt Service Costs     |                                       | 654,500                            |                                                             | 654,500            | 654,500      |              |                                   |                                 |                                |
| Debt Service - Special Account                    |                                       |                                    | 3,806,167                                                   | 3,806,167          | 3,806,167    |              |                                   |                                 |                                |
| Debt Service - Sinking Fund Excess                |                                       |                                    | 15,643                                                      | 15,643             | 15,643       |              |                                   |                                 |                                |
| Debt Service on Borrowed Funds                    |                                       |                                    | 5,626,534                                                   | 5,626,534          | 5,626,534    |              |                                   |                                 |                                |
| Loan Repayment--R.I. Turnpike and Bridge Auth.    |                                       |                                    | 1,571,565                                                   | 1,571,565          |              |              | 1,571,565                         |                                 | 1,571,565                      |
| Retirement Benefits - Certain State Employees     |                                       | 8,000                              |                                                             | 8,000              | 5,000        |              | 3,000                             |                                 | 3,000                          |
| Total                                             | 1,688,989                             | 3,556,952                          | 11,057,611                                                  | 16,303,551         | 11,607,685   |              | 4,695,866                         | 75,716                          | 4,620,150                      |
| <u>SPECIAL LEGISLATIVE APPROPRIATIONS</u>         |                                       |                                    |                                                             |                    |              |              |                                   |                                 |                                |
| Accounts Allowed by the General Assembly          |                                       | 3,272                              |                                                             | 3,272              | 3,272        |              |                                   |                                 |                                |
| Tort Action Claims - Court Awards                 |                                       | 233,404                            |                                                             | 233,404            | 233,404      |              |                                   |                                 |                                |
| American Legion Bloodmobile Program               |                                       | 3,000                              |                                                             | 3,000              |              |              | 3,000                             |                                 | 3,000                          |
| Knights of Columbus Blood Bank                    |                                       | 1,000                              |                                                             | 1,000              |              |              | 1,000                             |                                 | 1,000                          |
| Veterans' of Foreign Wars Blood Program           |                                       | 3,000                              |                                                             | 3,000              | 3,000        |              |                                   |                                 |                                |
| Blinded Veterans' Association                     | 700                                   |                                    |                                                             | 700                |              |              | 700                               |                                 | 700                            |
| Reimb. Monies Collected from Centerdale Sign Co.  | 8,740                                 |                                    |                                                             | 8,740              |              |              | 8,740                             |                                 | 8,740                          |
| R.I. Assoc./Blind Geriatric Adj. Ctr. Pgm.        | 35,000                                |                                    |                                                             | 35,000             |              |              | 35,000                            |                                 | 35,000                         |
| Civil Action Claim - Charles Marshall             | 240,000                               |                                    |                                                             | 240,000            | 120,000      |              | 120,000                           |                                 | 120,000                        |
| Claim - Martha L. Sanders                         | 100,000                               |                                    |                                                             | 100,000            |              |              | 100,000                           |                                 | 100,000                        |
| Total                                             | 384,440                               | 243,676                            |                                                             | 628,116            | 359,676      |              | 268,440                           |                                 | 268,440                        |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-021

| Department or Agency                             | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES      | ENCUMBRANCES | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|--------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|--------------------|-------------------|--------------|-----------------------------------|---------------------------------|--------------------------------|
| <b>ECONOMIC DEVELOPMENT</b>                      |                                       |                                    |                                                             |                    |                   |              |                                   |                                 |                                |
| Office of the Director                           | 116                                   | 4,825,473                          |                                                             | 4,825,588          | 4,710,570         | 9,421        | 105,598                           | 100,820                         | 4,778                          |
| Maritime Heritage Projects                       |                                       | 22,166                             |                                                             | 22,166             | 22,166            |              |                                   |                                 |                                |
| Partnership with Business-Promoting R.I.         |                                       | 731                                |                                                             | 731                | 731               |              |                                   |                                 |                                |
| Eastern States Exposition                        |                                       | 7,111                              |                                                             | 7,111              | 7,111             |              |                                   |                                 |                                |
| Promotion & Develop. of Navy Surplus Property    | 13,946                                |                                    | 3,408                                                       | 17,354             |                   |              | 17,354                            |                                 | 17,354                         |
| Job Development and Training                     |                                       | 49,697                             |                                                             | 49,697             | 49,697            |              |                                   |                                 |                                |
| Title IV Summer Youth Employment Program         | 31,655-                               |                                    | 1,744,702                                                   | 1,713,047          | 1,649,753         |              | 63,294                            |                                 | 63,294                         |
| Title II D                                       | 62,438                                |                                    |                                                             | 62,438             | 24,063            |              | 86,501                            |                                 | 86,501                         |
| Title II B                                       | 190,290-                              |                                    | 6,656,331                                                   | 4,466,041          | 6,095,154         |              | 370,887                           |                                 | 370,887                        |
| Title VI                                         | 52,616                                |                                    |                                                             | 52,616             | 6,650             |              | 59,266                            |                                 | 59,266                         |
| Title IV - Youth Employment Training Program     | 37,005-                               |                                    | 420,673                                                     | 383,668            | 314,540           |              | 69,128                            |                                 | 69,128                         |
| Youth Comm. Conserv. & Improve. Pjct-CETA T-III  | 4,969-                                |                                    |                                                             | 4,969-             | 4,969             |              |                                   |                                 |                                |
| Title III Hire II Program                        |                                       |                                    | 87,596                                                      | 87,596             | 56,254            |              | 31,343                            |                                 | 31,342                         |
| Title VII Pjvt. Sector Initiative Program        | 25,025-                               |                                    | 399,618                                                     | 374,593            | 373,037           |              | 1,557                             |                                 | 1,557                          |
| Administrative Cost Pool                         | 55,445                                |                                    | 2,098,930                                                   | 2,154,375          | 2,193,843         |              | 39,468-                           |                                 | 39,468-                        |
| Youth Employment Training Program                | 1,481                                 |                                    |                                                             | 1,481              | 1,481             |              |                                   |                                 |                                |
| SYEP CETA IV                                     |                                       |                                    | 75,120                                                      | 75,120             | 75,120            |              |                                   |                                 |                                |
| <b>Total</b>                                     | <b>102,901-</b>                       | <b>4,905,178</b>                   | <b>11,486,378</b>                                           | <b>16,288,655</b>  | <b>15,513,776</b> | <b>9,421</b> | <b>765,458</b>                    | <b>100,820</b>                  | <b>664,638</b>                 |
| <b>ELDERLY AFFAIRS</b>                           |                                       |                                    |                                                             |                    |                   |              |                                   |                                 |                                |
| Office of the Director                           |                                       | 1,249,948                          |                                                             | 1,249,948          | 1,235,226         | 28           | 14,694                            | 4,694                           | 10,000                         |
| Senior Citizens' Transportation                  |                                       | 1,411,120                          |                                                             | 1,411,120          | 1,341,791         |              | 69,329                            | 34,325                          | 35,000                         |
| Elderly Housing Security                         |                                       | 25,717                             |                                                             | 25,717             | 25,656            |              | 61                                | 61                              |                                |
| In-Home Services Program                         |                                       | 267,956                            |                                                             | 267,956            | 264,107           |              | 3,849                             | 3,849                           |                                |
| Aging Training Program - Title IV A              | 3,210                                 |                                    | 14,949                                                      | 18,158             | 22,949            |              | 4,791-                            |                                 | 4,791-                         |
| Senior Companion Program                         | 11-                                   |                                    | 175,386                                                     | 175,375            | 171,597           |              | 3,778                             |                                 | 3,778                          |
| Title III O.A.A. Social Services                 | 23,562-                               |                                    | 1,235,935                                                   | 1,212,373          | 1,255,410         |              | 43,037-                           |                                 | 43,037-                        |
| U.S.D.A. Elderly Feeding                         |                                       |                                    | 548,404                                                     | 548,404            | 495,148           |              | 53,256                            |                                 | 53,256                         |
| Title III O.A.A. Congregate Meals                | 403                                   |                                    | 1,304,182                                                   | 1,304,585          | 1,362,418         |              | 57,833-                           |                                 | 57,833-                        |
| Title III O.A.A. Home Delivered Meals            | 553                                   |                                    | 221,921                                                     | 222,474            | 272,670           |              | 50,196-                           |                                 | 50,196-                        |
| Title III O.A.A. Administration                  | 252                                   |                                    | 296,593                                                     | 296,845            | 310,220           |              | 13,374-                           |                                 | 13,374-                        |
| C-Elderly Abuse Program                          | 1,045                                 |                                    | 53,813                                                      | 54,857             | 59,024            |              | 4,167-                            |                                 | 4,167-                         |
| Bristol Senior Center                            | 2,611                                 |                                    | 20,000                                                      | 22,611             | 6,107             |              | 16,504                            |                                 | 16,504                         |
| Title III - I.D. Income                          |                                       |                                    | 7,284                                                       | 7,284              | 2,233             |              | 5,051                             |                                 | 5,051                          |
| Legal Services Capacity in State Agency          | 3,948                                 |                                    | 45,433                                                      | 49,381             | 49,594            |              | 214-                              |                                 | 214-                           |
| Senior Community Service Employment Program      | 828                                   |                                    | 311,402                                                     | 312,230            | 305,826           |              | 6,404                             |                                 | 6,404                          |
| Family & Community Support Systems Project       | 1,176                                 |                                    |                                                             | 1,176              | 1,176             |              |                                   |                                 |                                |
| <b>Total</b>                                     | <b>9,547-</b>                         | <b>2,954,741</b>                   | <b>4,235,301</b>                                            | <b>7,180,494</b>   | <b>7,181,154</b>  | <b>28</b>    | <b>687-</b>                       | <b>42,932</b>                   | <b>43,619-</b>                 |
| <b>CHILDREN AND THEIR FAMILIES</b>               |                                       |                                    |                                                             |                    |                   |              |                                   |                                 |                                |
| Office of the Director                           |                                       | 1,669,538                          |                                                             | 1,669,538          | 775,722           | 3,428        | 890,389                           |                                 | 890,389                        |
| Office of Legal Services                         |                                       | 510,022                            |                                                             | 510,022            | 504,522           | 5,500        |                                   |                                 |                                |
| Planning Activities - Relating to Children       | 362                                   |                                    | 10,313                                                      | 10,675             | 10,627            |              | 48                                |                                 | 48                             |
| Division of Central Assess. & Emergency Response |                                       | 2,241,907                          |                                                             | 2,241,907          | 2,225,209         | 16,449       | 249                               |                                 | 249                            |
| Division of Direct Services                      |                                       | 3,090,889                          |                                                             | 3,090,889          | 3,089,709         |              | 1,180                             |                                 |                                |
| Division of Institutional Services               | 124,361                               | 1,985,942                          |                                                             | 2,110,303          | 2,060,525         | 25,606       | 24,172                            |                                 | 24,172                         |
| Youth Services Bureau                            |                                       | 673,393                            |                                                             | 673,393            | 670,500           | 2,894        |                                   |                                 |                                |

GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1983

A-5-022

|                                                    | NET<br>BALANCES<br>BROUGHT<br>FORWARD | APPROPRIATIONS<br>AND<br>TRANSFERS | RESTRICTED,<br>FEDERAL GRANTS<br>AND INTERFUND<br>TRANSFERS | TOTAL<br>AVAILABLE   | EXPENDITURES         | ENCUMBRANCES      | UNENCUMBERED<br>BALANCE<br>AT END | BALANCE<br>LAPSED TO<br>SURPLUS | BALANCES<br>CARRIED<br>FORWARD |
|----------------------------------------------------|---------------------------------------|------------------------------------|-------------------------------------------------------------|----------------------|----------------------|-------------------|-----------------------------------|---------------------------------|--------------------------------|
| <b>Department of Agency</b>                        |                                       |                                    |                                                             |                      |                      |                   |                                   |                                 |                                |
| Training School for Boys and Girls                 | 8,000                                 | 2,171,538                          |                                                             | 2,179,538            | 2,027,627            | 1,911             | 150,000                           |                                 | 150,000                        |
| McLabe Juvenile Diagnostic Center                  |                                       | 563,134                            |                                                             | 563,134              | 562,390              | 744               |                                   |                                 |                                |
| Adolescent Unit                                    |                                       | 517,489                            |                                                             | 517,489              | 516,870              | 619               |                                   |                                 |                                |
| Juvenile Probation and Parole                      |                                       | 1,051,930                          |                                                             | 1,051,930            | 1,050,496            | 1,200             | 234                               |                                 | 234                            |
| Juvenile Reinstitution Program                     |                                       | 22,401                             |                                                             | 22,401               | 15,087               | 7,314             |                                   |                                 |                                |
| Division of Community Services                     |                                       | 5,494,786                          |                                                             | 5,494,786            | 5,232,587            | 262,200           |                                   |                                 |                                |
| MRHCY - Develop Alternative Program                |                                       | 309,373                            |                                                             | 309,373              | 309,373              |                   |                                   |                                 |                                |
| Board and Care of Children in Private Homes        |                                       | 12,367,472                         |                                                             | 12,367,472           | 11,940,304           | 142,829           | 284,340                           | 284,340                         |                                |
| Child Welfare Services - Federal                   | 291,147                               |                                    | 660,435                                                     | 951,582              | 688,574              |                   | 263,008                           |                                 | 263,008                        |
| Child Abuse and Neglect Program                    | 16,028                                |                                    | 52,623                                                      | 68,651               | 29,805               |                   | 38,845                            |                                 | 38,845                         |
| A-Comprehensive Emergency Service Project          | 176-                                  |                                    |                                                             | 176-                 | 176                  |                   |                                   |                                 |                                |
| Title IV-E-Adoption Assist. & Child Welfare Act    | 3,580                                 |                                    | 1,020,132                                                   | 1,020,132            | 1,135,198            |                   | 115,066-                          |                                 | 115,066-                       |
| Abused Children - Chisholm Fund                    |                                       |                                    |                                                             | 3,580                |                      |                   | 3,580                             |                                 | 3,580                          |
| Division of Management and Budget                  | 101,697                               | 1,061,174                          |                                                             | 1,162,871            | 1,151,170            | 10,076            | 1,625                             |                                 | 1,625                          |
| <b>Total</b>                                       | <b>544,998</b>                        | <b>33,730,990</b>                  | <b>1,743,503</b>                                            | <b>36,019,490</b>    | <b>33,996,117</b>    | <b>481,950</b>    | <b>1,541,424</b>                  | <b>284,340</b>                  | <b>1,257,084</b>               |
| <b>HIGHER EDUCATION</b>                            |                                       |                                    |                                                             |                      |                      |                   |                                   |                                 |                                |
| Board of Governors for Higher Education            |                                       | 33,357                             |                                                             | 33,357               | 32,200               | 1,157             |                                   |                                 |                                |
| Commissioner's Office                              |                                       | 350,851                            |                                                             | 350,851              | 339,974              | 629               | 10,249                            |                                 | 10,249                         |
| Finance and Management                             | 31,178                                | 263,859                            |                                                             | 295,037              | 282,187              | 464               | 12,386                            |                                 | 12,386                         |
| Planning and Support                               |                                       | 169,379                            |                                                             | 169,379              | 169,379              |                   |                                   |                                 |                                |
| Veterans' Training-Proprietary School Supervision  | 12,931                                |                                    | 40,316                                                      | 53,247               | 35,086               |                   | 18,161                            |                                 | 18,161                         |
| Title I Higher Education Act of 1965               | 1,749                                 |                                    |                                                             | 1,749                | 1,749                |                   |                                   |                                 |                                |
| University of Rhode Island                         |                                       | 47,661,975                         |                                                             | 47,661,975           | 47,661,975           |                   |                                   |                                 |                                |
| U.R.I. Crime Lab                                   |                                       | 56,160                             |                                                             | 56,160               | 56,160               |                   |                                   |                                 |                                |
| U.R.I.-Human Science Department-Equipment          | 1,273                                 | 412                                |                                                             | 1,685                | 1,685                |                   |                                   |                                 |                                |
| Fire Protection and Detection - U.R.I.             | 3,396                                 |                                    |                                                             | 3,396                | 3,396                |                   |                                   |                                 |                                |
| Engineering Dept. - Special - U.R.I.               | 35,009                                | 412-                               |                                                             | 34,597               | 26,594               |                   | 8,003                             |                                 | 8,003                          |
| Rhode Island College                               |                                       | 22,292,654                         |                                                             | 22,292,654           | 22,292,654           |                   |                                   |                                 |                                |
| Community College of Rhode Island                  |                                       | 18,470,710                         |                                                             | 18,470,710           | 18,470,710           |                   |                                   |                                 |                                |
| Rhode Island Higher Education Assistance Authority |                                       | 7,436,349                          |                                                             | 7,436,349            | 7,436,349            |                   |                                   |                                 |                                |
| <b>Total</b>                                       | <b>85,536</b>                         | <b>96,735,295</b>                  | <b>40,316</b>                                               | <b>96,861,147</b>    | <b>96,810,099</b>    | <b>2,249</b>      | <b>48,799</b>                     |                                 | <b>48,799</b>                  |
| <b>APPROPRIATIONS WITHDRAWN</b>                    |                                       | <b>5,173,058</b>                   |                                                             | <b>5,173,058</b>     |                      |                   | <b>5,173,058</b>                  | <b>5,173,058</b>                |                                |
| <b>Grand Total</b>                                 | <b>5,491,106-</b>                     | <b>871,952,400</b>                 | <b>310,455,973</b>                                          | <b>1,176,917,266</b> | <b>1,140,926,783</b> | <b>29,987,148</b> | <b>6,003,334</b>                  | <b>8,908,537</b>                | <b>2,905,203-</b>              |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-6

GENERAL FUND  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
For the Fiscal Years Ended June 30, 1983 and 1982

|                                                                    | 1983            | 1982            |
|--------------------------------------------------------------------|-----------------|-----------------|
| Cash with General Treasurer, July 1                                | \$ 5,111,272    | \$ 7,051,042    |
| Receipts:                                                          |                 |                 |
| Revenue                                                            |                 |                 |
| Gross Revenue                                                      | \$1,222,236,281 | \$1,165,210,289 |
| Add: Adjustment for Advance Tax Payments                           |                 |                 |
| Alcoholic Beverage Import Fees Increase (Decrease)                 | 36,658          | (28,618)        |
|                                                                    | \$1,222,272,939 | \$1,165,181,671 |
| Less: Intrafund Transfers - Medical Assistance and Social Services | 61,270,744      | 62,669,564      |
| Total Revenue                                                      | \$1,161,002,195 | \$1,102,512,107 |
| Other                                                              |                 |                 |
| Sale of Investments                                                | \$1,884,094,897 | \$1,005,242,964 |
| Sale of Tax Anticipation Notes                                     | 340,000,000     | 85,000,000      |
| Repayment of Advances to Imprest Cash and Other Funds              | 2,500,025       | 2,004,400       |
| Segregated for Distribution to Cities and Towns                    | 13,587,317      | 2,973,552       |
| Expenditure Refunds - Current Year                                 | 13,189,158      | 9,028,081       |
| Expenditure Refunds - Prior Years - Non-Recurring                  | 10,968,094      | 300,000         |
| Expenditure Refunds - Prior Year - Recurring                       | 944,092         | 1,019,351       |
| Other                                                              | 7,905,425       | 4,578,962       |
| Total Other                                                        | \$2,273,184,008 | \$1,110,147,310 |
| Total Receipts                                                     | \$3,434,186,203 | \$2,212,659,417 |
| Total Available                                                    | \$3,439,297,475 | \$2,219,710,459 |
| Disbursements:                                                     |                 |                 |
| Expenditures                                                       |                 |                 |
| Gross Expenditures                                                 | \$1,154,115,941 | \$1,114,501,537 |
| Less: Increase in Accrued Payroll                                  | 1,092,737       | 1,550,527       |
| Vouchers Payable Increase (Decrease)                               | 1,024,231       | (2,548,037)     |
| Intrafund Transfers - Medical Assistance and Social Services       | 61,270,744      | 62,669,564      |
|                                                                    | \$ 63,387,712   | \$ 61,672,054   |
| Total Expenditures                                                 | \$1,090,728,229 | \$1,052,829,483 |
| Other                                                              |                 |                 |
| Purchase of Investments                                            | \$1,885,535,567 | \$ 991,597,609  |
| Payment of Tax Anticipation Notes                                  | 340,000,000     | 85,000,000      |
| Revenue Refunds                                                    | 66,610,724      | 52,974,931      |
| Advance to Imprest Cash and Other Funds                            | 3,611,450       | 2,831,405       |
| Distribution to Cities and Towns                                   | 4,400,225       | 2,837,985       |
| Payment of Prior Year Accounts Payable                             | 28,428,141      | 22,175,611      |
| Other                                                              | 7,382,132       | 4,833,742       |
| Total Other                                                        | \$2,335,968,239 | \$1,162,251,283 |
| Vouchers Payable (Increase) Decrease                               | \$3,426,696,468 | \$2,215,080,766 |
|                                                                    | 420,337         | (481,579)       |
| Total Disbursements                                                | \$3,427,116,805 | \$2,214,599,187 |
| Cash with General Treasurer - June 30 (Exhibit A-1)                | \$ 12,180,670   | \$ 5,111,272    |

See Notes 3 and 4 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-7

GENERAL FUND  
SCHEDULE OF APPROPRIATIONS

For the Fiscal Year Ended June 30, 1983

APPROPRIATIONS:JANUARY SESSION, 1982

|                                              |                                                        |               |                |
|----------------------------------------------|--------------------------------------------------------|---------------|----------------|
| Act H-7205, As Amended.....                  | Appropriations for Support of the State 1982-1983..... | \$865,256,786 |                |
| Act H-7205, As Amended.....                  | Referenda Costs - Secretary of State.....              | 65,000        |                |
| Act H-7940, S-2158, S-2300.....              | Retirement Assistance - Certain.....                   | 12,800        |                |
| Act H-7115, As Amended, H-7303, As Amended.. | Veterans' Bonuses - Certain.....                       | 2,900         |                |
| Res. S-2384, As Amended.....                 | Board of Veterinarians.....                            | 500           | \$ 865,337,986 |

JANUARY SESSION, 1983

|                                                                                                  |                                                                       |              |                        |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------|------------------------|
| Act H-5956, As Amended.....                                                                      | Additional Appropriations for Support of the State for 1982-1983..... | \$ 6,341,951 |                        |
| Res. H-6300.....                                                                                 | Compensation - Clerks, Pages, etc. - General Assembly.....            | 35,387       |                        |
| Act S-0847, Sub A.....                                                                           | Claims - Various.....                                                 | 3,272        |                        |
| Res. H-5346, H-5225.....                                                                         | Veterans' Bonuses - Certain.....                                      | 400          | 6,381,010              |
| Title 9-31-5 of the General Laws - Tort Action Claim - Court Awards.....                         |                                                                       |              | 233,404                |
| Total.....                                                                                       |                                                                       |              | \$ 871,952,400         |
| Appropriations of Departmental Restricted Revenues, Federal Grants, and Intrafund Transfers..... |                                                                       |              | 310,464,213            |
| Total Current Year Appropriations.....                                                           |                                                                       |              | \$1,182,416,613        |
| Appropriations Carried Forward by Governor.....                                                  |                                                                       | \$ 4,311,924 |                        |
| Appropriations Carried Forward by Statute.....                                                   |                                                                       | (9,803,030)  |                        |
| Total Appropriations Carried Forward.....                                                        |                                                                       |              | (5,491,106)            |
| Total Available Appropriations for Year Ended June 30, 1983.....                                 |                                                                       |              | <u>\$1,176,925,507</u> |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-8

GENERAL FUND  
 ANALYSIS OF APPROPRIATION FOR CONTINGENCIES  
 For the Fiscal Year Ended June 30, 1983

|                                                |                    |
|------------------------------------------------|--------------------|
| Balance Brought Forward July 1, 1982           | \$ 900,000         |
| Annual Appropriation Bill (Ch. 344, P.L. 1982) | <del>450,000</del> |
| Intrafund Transfers                            | <u>1,047,074</u>   |
| Total Available                                | \$2,397,074        |

TRANSFERS

|                                                        |               |               |
|--------------------------------------------------------|---------------|---------------|
| Department of Mental Health, Retardation and Hospitals |               |               |
| Ladd School                                            |               | \$338,021     |
| Department of Corrections                              |               |               |
| Intake Service Center                                  |               | 53,646        |
| Department of Labor                                    |               |               |
| Office of Director                                     | \$34,876      |               |
| Division of Workers Compensation                       | <u>23,290</u> | 58,166        |
| Executive Department                                   |               |               |
| Sheriff of Kent County                                 | \$14,798      |               |
| Sheriff of Washington County                           | 15,607        |               |
| Sheriff of Newport County                              | 22,241        |               |
| Sheriffs - Special Account                             | 6,725         |               |
| State Police                                           | <u>59,659</u> | 119,030       |
| Commissions and Agencies                               |               |               |
| Board of Elections                                     |               | <u>53,001</u> |
| Total Transfers                                        |               | \$621,864     |

EXPENDITURES

|                                       |               |                    |
|---------------------------------------|---------------|--------------------|
|                                       | <u>58,981</u> |                    |
| Total                                 |               | <u>680,845</u>     |
| Balance Carried Forward June 30, 1983 |               | <u>\$1,716,229</u> |



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-9-1

GENERAL FUND  
STATEMENT OF IMPREST CASH FUNDS

June 30, 1983

| <u>Location</u>                                               | <u>Amount</u> |          |
|---------------------------------------------------------------|---------------|----------|
| <u>Department of Mental Health, Retardation and Hospitals</u> |               |          |
| General                                                       | \$ 400        |          |
| Institute of Mental Health                                    | 1,000         |          |
| Zambarano Memorial Hospital                                   | 500           |          |
| Dr. Joseph H. Ladd School                                     | 9,000         |          |
| General Hospital                                              | <u>1,000</u>  | \$11,900 |
| <u>Department of Health</u>                                   |               |          |
| General                                                       | \$ 250        |          |
| Division of Drug Control                                      | 3,500         |          |
| Division of Food Protection and Sanitation                    | <u>1,000</u>  | 4,750    |
| <u>Department of Social and Rehabilitative Services</u>       |               |          |
| Office of Director                                            | \$ 300        |          |
| Division of Management Services                               | 100           |          |
| Division of Public Assistance                                 | 50,000        |          |
| Division of Soldiers' Welfare (Veterans' Home)                | 500           |          |
| Division of Vocational Rehabilitation                         | 100           |          |
| Bureau for the Blind                                          | <u>400</u>    | 51,400   |
| <u>Department of Corrections</u>                              |               |          |
| Office of the Director                                        | \$ 300        |          |
| Adult Correctional Institutions                               | 3,500         |          |
| Adult Probation and Parole                                    | <u>300</u>    | 4,100    |
| <u>Department of Elementary and Secondary Education</u>       |               |          |
| Office of the Commissioner                                    | \$ 75         |          |
| R. I. School for the Deaf                                     | 150           |          |
| William M. Davies Vocational Technical School                 | <u>150</u>    | 375      |
| <u>Department of State Library Services</u>                   |               | 100      |
| <u>Department of Labor</u>                                    |               |          |
| Division of Occupational Safety                               | \$ 50         |          |
| Bureau of Pipefitters and Refrigeration Technicians           | <u>50</u>     | 100      |

GENERAL FUND  
STATEMENT OF IMPREST CASH FUNDS

June 30, 1983

| <u>Location</u>                                            | <u>Amount</u> |          |
|------------------------------------------------------------|---------------|----------|
| <u>Department of Environmental Management</u>              |               |          |
| Office of Director                                         | \$ 100        |          |
| Division of Parks and Recreation                           | 1,175         |          |
| Division of Fish and Wildlife                              | 50            |          |
| Division of Forest Environment                             | 100           |          |
| Division of Enforcement                                    | 500           |          |
| Division of Boating Safety                                 | 25            |          |
| Division of Water Resources                                | 50            |          |
| Division of Agriculture                                    | <u>50</u>     | \$ 2,050 |
| <u>Department of Business Regulation</u>                   |               | 50       |
| <u>Department of Transportation</u>                        |               |          |
| Theodore Francis Green State Airport                       | \$ 25         |          |
| North Central Airport                                      | 20            |          |
| Westerly Airport                                           | 20            |          |
| Block Island Airport                                       | 20            |          |
| Registry of Motor Vehicles                                 | 5,000         |          |
| Division of Administrative Adjudication - Violation Bureau | 50            |          |
| Division of Administrative Adjudication - Hearing Section  | <u>400</u>    | 5,535    |
| <u>Executive Department</u>                                |               |          |
| Defense Civil Preparedness Agency                          | \$ 20         |          |
| Adjutant General                                           | 250           |          |
| Sheriff of Providence County                               | 1,400         |          |
| Sheriff of Bristol County                                  | 600           |          |
| Sheriff of Washington County                               | 500           |          |
| Division of State Police                                   | <u>2,000</u>  | 4,770    |
| <u>Department of State</u>                                 |               |          |
| State Library                                              |               | 25       |
| <u>Department of Attorney General</u>                      |               |          |
| Office of Attorney General                                 |               | 350      |

GENERAL FUND  
STATEMENT OF IMPREST CASH

June 30, 1983

| <u>Location</u>                                             | <u>Amount</u> |                 |
|-------------------------------------------------------------|---------------|-----------------|
| <u>Department of Administration</u>                         |               |                 |
| Division of Personnel                                       | \$ 50         |                 |
| Employee Benefits Unit                                      | 50            |                 |
| Division of Accounts and Control                            | 3,000         |                 |
| Tax Administrator - Administration                          | 200           |                 |
| Tax Administrator - Legal                                   | 100           |                 |
| Tax Administrator - Newport                                 | 25            |                 |
| Tax Administrator - West Warwick                            | 25            |                 |
| Tax Administrator - Westerly                                | 25            |                 |
| Tax Administrator - Woonsocket                              | 25            |                 |
| Bureau of Audits                                            | 50            |                 |
|                                                             |               | \$ 3,550        |
| <u>Legislative Department</u>                               |               |                 |
| Auditor General                                             |               | 50              |
| <u>Judicial Department</u>                                  |               |                 |
| Supreme Court                                               | 150           |                 |
| Office of Court Administrator - Sheriffs - Special Account  | 2,500         |                 |
| Office of Court Administrator - Sequestered Jurors' Account | 500           |                 |
| Superior Court - Newport County                             | 100           |                 |
| Superior Court - Washington County                          | 100           |                 |
| Family Court - Providence                                   | 500           |                 |
| Family Court - Kent County                                  | 500           |                 |
| Family Court - Newport County                               | 100           |                 |
| Family Court - Washington County                            | 100           |                 |
| District Court - First Division                             | 100           |                 |
| District Court - Second Division                            | 100           |                 |
| District Court - Third Division                             | 150           |                 |
| District Court - Fourth Division                            | 200           |                 |
| District Court - Fifth Division                             | 100           |                 |
| District Court - Sixth Division                             | 150           |                 |
| District Court - Seventh Division                           | 100           |                 |
| District Court - Eighth Division                            | 100           |                 |
|                                                             |               | 5,550           |
| <u>Office of Public Defender</u>                            |               | 300             |
| <u>R.I. State Council on the Arts</u>                       |               | 20              |
| <u>State Water Resources Board</u>                          |               | 25              |
| <u>Public Utilities Commission</u>                          |               | 50              |
| <u>R.I. Board of Medical Review</u>                         |               | 200             |
| <u>Conflict of Interest Commission</u>                      |               | 50              |
| <u>R. I. Public Telecommunications Authority</u>            |               | 650             |
| <u>State Board of Elections</u>                             |               | 500             |
| <u>Department of Children and Their Families</u>            |               |                 |
| Child Welfare Services                                      | \$ 1,000      |                 |
| Training School for Boys and Girls                          | 1,500         |                 |
| Probation and Parole - Juvenile                             | 300           |                 |
|                                                             |               | 2,800           |
| <u>Office of Higher Education</u>                           |               | 100             |
| Total (Exhibit A-1)                                         |               | <u>\$99,350</u> |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-10

GENERAL FUND  
COMPARATIVE STATEMENT OF TAXES RECEIVABLE AND ACCOUNTS RECEIVABLE

For the Fiscal Years Ended June 30, 1983 and 1982

| <u>TAXES RECEIVABLE</u>                                        | 1983         | 1982         | Increase<br>(Decrease) | Write-<br>Offs       |
|----------------------------------------------------------------|--------------|--------------|------------------------|----------------------|
| Personal Income Tax                                            | \$ 9,912,059 | \$ 6,029,976 | \$ 3,882,083           | \$177,962            |
| Business Corporation Tax                                       | 1,277,005    | 979,267      | 297,738                | 21,232               |
| Franchise Tax                                                  | 88,085       | 96,667       | (8,582)                | 7,537                |
| Sales and Use Tax                                              | 24,177,887   | 15,431,364   | 8,746,523              | 269,651              |
| Gasoline Tax                                                   | 1,191,314    | 2,505,018    | (1,313,704)            | 80,040               |
| Cigarette Tax                                                  | 1,909,954    | 1,908,574    | 1,380                  |                      |
| Tax on Manufacturers of Beers, Liquors, etc.                   |              | 3            | (3)                    |                      |
| Inheritance Tax                                                | 651,887      | 1,910,420    | (1,258,533)            | 775                  |
| Gift Tax                                                       | 36,963       | 28,324       | 8,639                  |                      |
| Non-Resident Contractor Tax Recovery                           | 11,504       | 54,750       | (43,246)               | 3,931                |
| Gross Earnings Tax - Petroleum Companies                       | 376,928      |              | 376,928                |                      |
| Fuel Use Tax - Motor Carriers                                  | 228          |              | 228                    |                      |
| Total Taxes Receivable                                         | \$39,628,814 | \$28,944,363 | \$10,684,451           | \$561,129            |
| Less: Allowances for Uncollectibles                            | 8,583,041    | 3,304,490    | 5,278,551              |                      |
| Total Net Taxes Receivable                                     | \$31,045,773 | \$25,639,873 | \$ 5,405,900           | \$561,129            |
| <u>ACCOUNTS RECEIVABLE</u>                                     |              |              |                        |                      |
| Department of Mental Health, Retardation and Hospitals         |              |              |                        |                      |
| Board and Support of Wards and Patients:                       |              |              |                        |                      |
| Institute of Mental Health                                     | \$ 451,054   |              |                        |                      |
| General Hospital                                               | 4,023,710    |              |                        |                      |
| Dr. Joseph H. Ladd School                                      | 2,692,142    |              |                        |                      |
| Zambrano Memorial Hospital                                     | 1,484,418    | \$ 8,651,324 | \$ 8,275,771           | \$ 375,553 \$239,530 |
| Department of Social & Rehabilitative Services                 |              | 95,485       | (95,485)               |                      |
| Department of Corrections                                      |              |              |                        |                      |
| Board and Support of Wards - Adult Correctional Institutions   |              | 1,085        |                        | 1,085                |
| Elementary and Secondary Education                             |              |              |                        |                      |
| Tuition Fees - School for the Deaf                             | \$ 24,778    |              |                        |                      |
| Tuition Fees - William M. Davies Vocational-Technical School   | 321,329      |              |                        |                      |
| Local Contributions for Special Education                      | 5,641        |              |                        |                      |
| Private Contributions - School Children Lunches                | 21,879       | 373,577      | 930,063                | (556,486)            |
| Department of Labor                                            |              |              |                        |                      |
| Sealer of Weights and Measures                                 | \$ 1,193     |              |                        |                      |
| Inspection of Steam Boilers                                    | 8,815        |              |                        |                      |
| Inspection of Elevators                                        | 1,400        | 11,408       | 4,490                  | 6,918 100            |
| Department of Environmental Management                         |              |              |                        |                      |
| Division of Parks and Recreation                               | \$ 5,610     |              |                        |                      |
| Division of Coastal Resources - Rental of Wharves, Docks, etc. | 29,476       |              |                        |                      |
| Division of Land Resources                                     | 8,254        | 43,340       | 83,281                 | (39,941) 38,634      |
| Department of Transportation                                   |              |              |                        |                      |
| Roads and Bridges                                              | \$ 155,132   |              |                        |                      |
| State Airport                                                  | 147,288      | 302,420      | 310,184                | (7,764) 27,732       |
| Department of Community Affairs                                |              |              |                        |                      |
| Housing Acquisition, Construction or Rehabilitation            |              | 394,043      | 375,696                | 18,347 13,675        |
| Other Commissions and Agencies                                 |              |              |                        |                      |
| Expenses Recovered - Public Utility Companies, Common Carriers |              | 1,638        | 1,778                  | (140)                |
| Subrogated Claims - Railroad Tax Relief                        |              | 248,547      | 248,547                |                      |
| Total Accounts Receivable                                      | \$10,027,382 | \$10,325,295 | \$ (297,913)           | \$319,671            |
| Less: Allowances for Uncollectibles                            | 841,040      | 914,402      | (73,362)               |                      |
| Total Net Accounts Receivable                                  | \$ 9,186,342 | \$ 9,410,893 | \$ (224,551)           | \$319,671            |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-11

GENERAL FUND  
STATEMENT OF EXPENDITURES  
BY SOURCE OF FUNDS  
For the Fiscal Year Ended June 30, 1983

| Department or Activity                   | General              | Federal              | (1)<br>Restricted<br>Receipts | Total                  |
|------------------------------------------|----------------------|----------------------|-------------------------------|------------------------|
| Mental Health, Retardation and Hospitals | \$128,301,461        | \$ 4,266,308         | \$                            | \$ 132,567,769         |
| Health                                   | 17,054,202           | 9,688,132            | 23,729                        | 26,766,063             |
| Social and Rehabilitative Services       | 165,925,096          | 195,127,903          | 65,866                        | 361,118,865            |
| Corrections                              | 25,707,242           |                      |                               | 25,707,242             |
| Elementary and Secondary Education       | 193,111,321          | 30,143,129           | 4,534,501                     | 227,788,951            |
| State Library Services                   | 2,268,011            | 489,698              | 17,393                        | 2,775,102              |
| Labor                                    | 3,811,513            | 58,224               | 137,490                       | 4,007,227              |
| Environmental Management                 | 17,540,078           | 5,961,875            | 403,758                       | 23,905,711             |
| Business Regulation                      | 2,393,504            |                      | 264,627                       | 2,658,131              |
| Transportation                           | 53,497,264           | 8,890,249            | 69,145                        | 62,456,658             |
| Executive                                | 17,868,770           | 5,003,569            | 57,987                        | 22,930,326             |
| State                                    | 2,028,022            |                      |                               | 2,028,022              |
| Attorney General                         | 4,117,027            | 351,639              | 10,826                        | 4,479,492              |
| Treasury                                 | 2,171,223            |                      |                               | 2,171,223              |
| Administration                           | 31,092,375           | 298,088              | 25,528                        | 31,415,991             |
| Community Affairs                        | 19,601,203           | 16,560,154           | 223,468                       | 36,384,825             |
| Legislative                              | 7,170,224            |                      |                               | 7,170,224              |
| Judicial                                 | 15,833,433           |                      |                               | 15,833,433             |
| Other Commissions and Agencies           | 9,800,025            | 1,660,386            | 1,326,111                     | 12,786,522             |
| General                                  | 1,591,506            |                      | 10,016,179                    | 11,607,685             |
| Special Legislative Appropriation        | 359,676              |                      |                               | 359,676                |
| Economic Development                     | 4,799,696            | 10,648,381           | 75,120                        | 15,523,197             |
| Elderly Affairs                          | 2,866,809            | 4,306,033            | 8,340                         | 7,181,182              |
| Children and Their Families              | 32,614,039           | 1,864,028            |                               | 34,478,067             |
| Office of Higher Education               | 96,775,513           | 36,835               |                               | 96,812,348             |
| Total                                    | <u>\$858,299,233</u> | <u>\$295,354,631</u> | <u>\$17,260,068</u>           | <u>\$1,170,913,932</u> |

(1) Includes Intrafund Transfers of \$135,730 from Department of Economic Development for the Public Service Programs.

# FINANCIAL SECTION

|                                                                                                                 | Exhibit/<br>Schedule |
|-----------------------------------------------------------------------------------------------------------------|----------------------|
| SPECIAL REVENUE FUNDS:                                                                                          |                      |
| Combining Balance Sheets - All Special Revenue Funds.....                                                       | B-1                  |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances - All Special Revenue Funds..... | B-2                  |
| Highway Fund                                                                                                    |                      |
| Balance Sheets.....                                                                                             | B-3                  |
| Statement of Revenues, Expenditures, and Changes in Fund Balances.....                                          | B-4                  |
| Capital Center Project Fund                                                                                     |                      |
| Balance Sheets.....                                                                                             | B-5                  |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances.....                             | B-6                  |
| Employment Insurance Funds                                                                                      |                      |
| Combining Balance Sheets.....                                                                                   | B-7                  |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances.....                             | B-8                  |
| Other Special Revenue Funds                                                                                     |                      |
| Combining Balance Sheets.....                                                                                   | B-9                  |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances.....                             | B-10                 |

COMBINING BALANCE SHEETS  
ALL SPECIAL REVENUE FUNDS

June 30, 1983

| ASSETS                                     | Highway              | Capital Center      | Employment            | Other               | Totals                |                       |
|--------------------------------------------|----------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------|
|                                            | (B-3)                | Project<br>(B-5)*   | Insurance<br>(B-7)    | (B-9)               | June 30, 1983         | June 30, 1982         |
| Cash                                       | \$ (929,788)         | \$ 93,165           | \$ 1,436,358          | \$ 4,749,075        | \$ 5,348,810          | \$ 5,855,789          |
| Funds in Trust (Custody of U. S. Treasury) |                      |                     | 22,229,036            |                     | 22,229,036            | 27,133,036            |
| Investments                                | 1,000,000            |                     | 47,334,403            | 7,490,063           | 55,824,466            | 51,971,840            |
| Receivables:                               |                      |                     |                       |                     |                       |                       |
| Taxes                                      |                      |                     | 5,334,076             |                     | 5,334,076             | 5,147,867             |
| Accounts                                   | 8,154                |                     | 1,301,112             | 243,059             | 1,552,325             | 1,908,689             |
| Due from Other Funds                       | 41,714,931           | 397,722             |                       |                     | 42,312,713            | 38,141,401            |
| Due from Other Governments and Agencies    | 8,711,204            | 421,978             |                       | 924,557             | 10,057,739            | 8,002,657             |
| Federal Allocations Unexpended             | 145,033,482          |                     |                       |                     | 145,033,482           | 131,524,518           |
| State Allocations Unexpended               | 6,120,320            |                     |                       |                     | 6,120,320             | 1,034,023             |
| <b>Total Assets</b>                        | <b>\$201,658,363</b> | <b>\$ 1,112,865</b> | <b>\$ 77,634,985</b>  | <b>\$13,406,754</b> | <b>\$ 293,812,967</b> | <b>\$ 270,719,820</b> |
| <b>LIABILITIES AND FUND BALANCE</b>        |                      |                     |                       |                     |                       |                       |
| <b>Liabilities:</b>                        |                      |                     |                       |                     |                       |                       |
| Vouchers and Accounts Payable              | \$ 2,764,786         | \$ 1,105,759        | \$ 144,245            | \$ 978,187          | \$ 4,992,977          | \$ 4,772,146          |
| Unclaimed Checks                           | 15,483               |                     |                       |                     | 15,483                | 6,049                 |
| Accrued Payroll and Fringe Benefits        | 264,593              | 7,106               | 743,556               | 35,751              | 1,051,006             | 766,673               |
| Due to Other Funds                         | 1,150,963            |                     |                       | 28,536              | 1,179,499             |                       |
| Due to Federal Unemployment Account        |                      |                     | 90,491,182            |                     | 90,491,182            | 102,006,205           |
| Determination Deposits                     |                      |                     |                       |                     |                       | 1,300                 |
| Deferred Revenue                           |                      |                     |                       | 2,518,363           | 2,518,363             | 2,317,778             |
| <b>Total Liabilities</b>                   | <b>\$ 4,195,825</b>  | <b>\$ 1,112,865</b> | <b>\$ 91,378,983</b>  | <b>\$ 3,560,837</b> | <b>\$ 100,248,510</b> | <b>\$ 109,870,151</b> |
| <b>Fund Balance:</b>                       |                      |                     |                       |                     |                       |                       |
| Reserve for Encumbrances                   | \$ 37,500,669        | \$ 1,655,457        | \$ 86,825             | \$ 620,075          | \$ 39,863,026         | \$ 43,842,204         |
| Reserve for Imprest Cash Advances          |                      |                     | 460                   | 900                 | 1,360                 | 1,370                 |
| Reserve for Incompleted Projects           | 59,547,901           | (1,655,457)         |                       | 2,740,849           | 60,633,293            | 42,889,296            |
| Unreserved                                 | 100,413,968          |                     | (13,831,283)          | 6,484,093           | 93,066,778            | 74,116,799            |
| <b>Total Fund Balance (Exhibit B-2)</b>    | <b>\$197,462,538</b> | <b>\$</b>           | <b>\$(13,743,998)</b> | <b>\$ 9,845,917</b> | <b>\$ 193,564,457</b> | <b>\$ 160,849,669</b> |
| <b>Total Liabilities and Fund Balance</b>  | <b>\$201,658,363</b> | <b>\$ 1,112,865</b> | <b>\$ 77,634,985</b>  | <b>\$13,406,754</b> | <b>\$ 293,812,967</b> | <b>\$ 270,719,820</b> |

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

\*The Capital Center Project Fund was first established during the fiscal year ended June 30, 1983.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL SPECIAL REVENUE FUNDS

for the Fiscal Year Ended June 30, 1983

|                                                                             | Highway<br>(B-4) | Capital Center<br>Project<br>(B-6)* | Employment<br>Insurance<br>(B-8) | Other<br>(B-10) | Totals         |                |
|-----------------------------------------------------------------------------|------------------|-------------------------------------|----------------------------------|-----------------|----------------|----------------|
|                                                                             |                  |                                     |                                  |                 | Year Ended     |                |
|                                                                             |                  |                                     |                                  |                 | June 30, 1983  | June 30, 1982  |
| Revenues:                                                                   |                  |                                     |                                  |                 |                |                |
| Taxes - Employers and Employees                                             | \$               | \$                                  | \$134,029,037                    | \$              | \$ 134,029,037 | \$ 123,616,091 |
| Licenses, Fees, Sales and Services                                          |                  |                                     |                                  | 1,898,242       | 1,898,242      | 1,620,740      |
| Intergovernmental Revenues:                                                 |                  |                                     |                                  |                 |                |                |
| Federal                                                                     | 47,302,502       | 534,024                             | 49,078,628                       | 242,395         | 97,157,549     | 53,234,340     |
| State                                                                       | 17,915,000       |                                     | 2,369,799                        |                 | 20,284,799     | 2,860,153      |
| Municipal                                                                   |                  | 74,888                              |                                  |                 | 74,888         | 388,097        |
| Contributions                                                               |                  |                                     |                                  | 3,950,800       | 3,950,800      | 3,478,854      |
| Income from Investments                                                     |                  |                                     | 4,553,830                        | 1,046,114       | 5,599,944      | 7,018,151      |
| Miscellaneous Income                                                        |                  | 108,077                             | 385,678                          | 10,632          | 504,387        | 286,566        |
| Total Revenues                                                              | \$ 65,217,502    | \$ 716,989                          | \$190,416,972                    | \$7,148,183     | \$ 263,499,646 | \$ 192,502,992 |
| Expenditures:                                                               |                  |                                     |                                  |                 |                |                |
| Individual and Family Development                                           | \$               | \$                                  | \$172,736,407                    | \$              | \$ 172,736,407 | \$ 145,132,760 |
| Economic Development                                                        |                  |                                     | 18,014,480                       | 3,905,772       | 21,920,252     | 21,247,907     |
| Public Safety                                                               |                  |                                     |                                  | 2,937,815       | 2,937,815      | 2,377,883      |
| Transportation                                                              | 38,122,227       | 1,314,711                           |                                  |                 | 39,436,938     | 33,237,640     |
| Total Expenditures                                                          | \$ 38,122,227    | \$ 1,314,711                        | \$190,750,887                    | \$6,843,587     | \$ 237,031,412 | \$ 201,995,690 |
| Excess of Revenues Over<br>(Under) Expenditures                             | \$ 27,095,275    | \$ (597,722)                        | \$ (333,915)                     | \$ 304,596      | \$ 26,468,234  | \$ (9,492,698) |
| Other Financing Sources (Uses):                                             |                  |                                     |                                  |                 |                |                |
| Interfund and Intrafund Transfers                                           | \$ (7,271,454)   | \$ 597,722                          | \$ 1,433,799                     | \$ (28,536)     | \$ (5,268,469) | \$ 1,367,349   |
| Employers' Direct Repayment of Advance<br>from Federal Unemployment Account |                  |                                     | 11,515,023                       |                 | 11,515,023     | 10,214,273     |
| Total Other Financing Sources (Uses)                                        | \$ (7,271,454)   | \$ 597,722                          | \$ 12,948,822                    | \$ (28,536)     | \$ 6,246,554   | \$ 11,581,622  |
| Increase (Decrease) in Fund Balance                                         | \$ 19,823,821    | \$                                  | \$ 12,614,907                    | \$ 276,060      | \$ 32,714,788  | \$ 2,088,924   |
| Fund Balance, July 1                                                        | 177,638,717      |                                     | (26,358,905)                     | 9,569,857       | 160,849,669    | 158,760,745    |
| Fund Balance, June 30 (Exhibit B-1)                                         | \$197,462,538    | \$                                  | \$13,743,998                     | \$9,845,917     | \$ 193,564,457 | \$ 160,849,669 |

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

\*The Capital Center Project Fund was first established during the fiscal year ended June 30, 1983.

Comments

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Financing

The method of financing this large expenditure is set forth in the exhibits referred to above.

The Bond Capital Fund accounts for state highway bond proceeds. With the exception of the Capital Center Project, the Highway Fund handles all financial operations of the State-Federal Highway Construction Program, including Federal Grants and construction payments.

Highway Construction Highlights

|                                                    | <u>1983</u>          | <u>1982</u>         |
|----------------------------------------------------|----------------------|---------------------|
| <u>Construction Payments</u>                       |                      |                     |
| State Funds                                        | \$ 4,758,597         | \$ 4,828,487        |
| Federal Grants                                     | <u>33,799,599</u>    | <u>28,602,313</u>   |
| Total Payments                                     | <u>\$ 38,558,196</u> | <u>\$33,430,800</u> |
|                                                    |                      |                     |
| Federal Grants                                     | \$ 31,749,405        | \$29,263,362        |
| Federal Allocations Lapsed                         | 40,510,699           | 28,369,616          |
| Reimbursements Due from Federal Government         | 8,711,204            | 6,661,010           |
| Funds Earmarked for Projects Underway              | 97,048,570           | 82,580,345          |
|                                                    |                      |                     |
| Funds Available for Future Projects - Exhibit B-3: |                      |                     |
| State Funds                                        | \$ 32,098,211        | \$24,327,061        |
| Federal Funds                                      | <u>68,315,757</u>    | <u>70,731,311</u>   |
| Total Funds Available for Future Projects          | <u>\$100,413,968</u> | <u>\$95,058,372</u> |

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Highway Construction Highlights (Cont'd)

Federal Allocations Unexpended:

|                                                                 | <u>1983</u>          | <u>1982</u>          |
|-----------------------------------------------------------------|----------------------|----------------------|
| Primary, Secondary, Urban, and<br>Highway Planning and Research | \$ 27,192,283        | \$ 27,021,638        |
| Interstate                                                      | 58,792,998           | 54,273,149           |
| Bridge Replacement                                              | 16,104,118           | 13,540,652           |
| Federal Highway Safety Act of 1973                              | 10,136,705           | 11,594,911           |
| Mass Transit Activities                                         | 1,863,771            | 1,620,841            |
| Economic Growth Centers                                         | 1,656,716            | 1,608,906            |
| Off Systems Road Program                                        | 1,776,353            | 2,355,294            |
| Transition Quarter Funds                                        | 434,567              | 541,323              |
| Consolidated Primary                                            | 18,293,221           | 16,121,298           |
| Railroad Demonstration Projects                                 | 1,282,752            | 2,846,506            |
| Interstate Transfers                                            | 7,499,998            |                      |
|                                                                 | <u>\$145,033,482</u> | <u>\$131,524,518</u> |

During the fiscal year ended June 30, 1983, Rhode Island received the Federal 1983 apportionment of \$18,972,823 increasing the amount of Federal Allocations unexpended. Also, during this period, concurrent billings of highway system expenditures amounted to \$33,799,599 and the lapse of \$40,510,699, primarily Federal Interstate Highway Allocations, resulted in a decrease in unexpended Federal Allocations by these amounts respectively.

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Highway Construction Highlights (Cont'd)

Due from Federal Government:

|                                    | <u>1983</u>        | <u>1982</u>        |
|------------------------------------|--------------------|--------------------|
| Primary                            | \$ 8,920           | \$ 220,944         |
| Secondary                          | 691,109            | 554,063            |
| Urban                              | 1,188,850          | 1,907,739          |
| Highway Planning and Research      | 286,970            | 238,224            |
| Interstate                         | 2,366,394          | 1,740,028          |
| Bridge Replacement                 | 601,301            | 262,939            |
| Federal Highway Safety Act of 1973 | 904,249            | 280,657            |
| Off Systems Road Program           | 431                | 9,549              |
| Transition Quarter Funds           | (36,277)           | 45,465             |
| Consolidated Primary               | 1,820,677          | 1,063,926          |
| Railroad Demonstration Projects    | 874,812            | 337,476            |
| Economic Growth Centers            | 3,766              |                    |
| Interstate Transfers               | <u>2</u>           | <u></u>            |
|                                    | <u>\$8,711,204</u> | <u>\$6,661,010</u> |

Amounts due from the Federal Government have been recorded on the basis of Federal allocation. The annual grants for road construction are required to be placed under a Federal Project agreement prior to the lapsing date to prevent a loss of funds and are payable on a reimbursement basis for allowable project costs, subject to the terms and conditions of the project agreements. Reimbursements due from the Federal Government are subject to audit. In a memorandum of understanding dated April 1, 1964, the Federal Government agreed to audit these costs as soon as practical following the State's expenditures and concurrent billing.

# HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

## Highway Construction Highlights (Cont'd)

### Funds Earmarked for Projects Underway:

|                                           | <u>1983</u>         | <u>1982</u>         |
|-------------------------------------------|---------------------|---------------------|
| Encumbered Project Balances:              |                     |                     |
| Primary                                   | \$ 511,214          | \$ 549,918          |
| Secondary                                 | 4,768,907           | 4,562,818           |
| Urban                                     | 5,625,655           | 6,636,093           |
| Highway Planning and Research             | 448,661             | 356,994             |
| 100% State Projects                       | 121,156             | 74,356              |
| Interstate                                | 7,598,124           | 11,874,843          |
| Bridge Replacement                        | 5,008,144           | 4,358,916           |
| Federal Highway Safety Act of 1973        | 5,719,382           | 2,605,760           |
| Interstate - Primary State of Connecticut | 13,536              | 13,536              |
| Off Systems Road Program                  | 2,540               | 8,523               |
| Transition Quarter Funds                  | 120,554             | 148,110             |
| Consolidated Primary                      | 6,519,850           | 9,124,809           |
| Railroad Demonstration Projects           | <u>1,042,946</u>    | <u>1,681,061</u>    |
|                                           | <u>\$37,500,669</u> | <u>\$41,995,737</u> |

### Unencumbered Project Balances:

|                                           |                     |                     |
|-------------------------------------------|---------------------|---------------------|
| Primary                                   | \$ 1,802,547        | \$ 2,286,284        |
| Secondary                                 | 5,290,839           | 3,108,905           |
| Urban                                     | 8,389,715           | 7,009,414           |
| Highway Planning and Research             | 999,740             | 1,156,993           |
| 100% State Projects                       | 174,847             | 204,024             |
| Interstate                                | 17,943,423          | 12,703,178          |
| Bridge Replacement                        | 3,678,930           | 3,838,337           |
| Federal Highway Safety Act of 1973        | 1,594,229           | 2,266,409           |
| Interstate - Primary State of Connecticut | 70,249              | 70,249              |
| Economic Growth Centers                   | 2,210,530           | 788,000             |
| Off Systems Road Program                  | 195,411             | 299,633             |
| Transition Quarter Funds                  | (42,557)            | 113,383             |
| Consolidated Primary                      | 7,255,980           | 5,282,606           |
| Railroad Demonstration Projects           | 1,160,489           | 1,457,193           |
| Interstate Transfer                       | <u>8,823,529</u>    |                     |
|                                           | <u>\$59,547,901</u> | <u>\$40,584,608</u> |
| Total Earmarked for Projects Underway     | <u>\$97,048,570</u> | <u>\$82,580,345</u> |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-3

HIGHWAY FUND  
BALANCE SHEETS

June 30, 1983 and 1982

|                                       | 1983                 | 1982                 |
|---------------------------------------|----------------------|----------------------|
| <b>ASSETS</b>                         |                      |                      |
| Cash                                  | \$ (929,788)         | \$ (272,094)         |
| Investments                           | 1,000,000            | 4,000,000            |
| Accounts Receivable                   | 8,154                | 14,216               |
| Due from General Fund                 |                      | 152,584              |
| Due from Bond Capital Fund            | 41,714,991           | 37,988,817           |
| Due from Federal Government           | 8,711,204            | 6,661,010            |
| Federal Allocations Unexpended        | 145,033,482          | 131,524,518          |
| State Allocations Unexpended          | 6,120,320            | 1,034,023            |
| Total Assets                          | <u>\$201,658,363</u> | <u>\$181,103,074</u> |
| <b>LIABILITIES AND FUND BALANCE</b>   |                      |                      |
| Liabilities:                          |                      |                      |
| Vouchers and Accounts Payable         | \$ 2,764,786         | \$ 3,350,462         |
| Accrued Payroll and Employee Benefits | 264,593              | 107,846              |
| Due to General Fund                   | 553,241              |                      |
| Due to Capital Center Project Fund    | 597,722              |                      |
| Unclaimed Checks                      | 15,483               | 6,049                |
| Total Liabilities                     | <u>\$ 4,195,825</u>  | <u>\$ 3,464,357</u>  |
| Fund Balance:                         |                      |                      |
| Reserved for Encumbrances             | \$ 37,500,669        | \$ 41,995,737        |
| Designated for Incompleted Projects   | 59,547,901           | 40,584,608           |
| Undesignated                          | 100,413,968          | 95,058,372           |
| Total Fund Balance (Exhibit B-4)      | <u>\$197,462,538</u> | <u>\$177,638,717</u> |
| Total Liabilities and Fund Balance    | <u>\$201,658,363</u> | <u>\$181,103,074</u> |

See Note 3 to Combined Financial Statements.

Parentheses denote red figure.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-4

HIGHWAY FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                                             | <u>1983</u>          | <u>1982</u>           |
|-----------------------------------------------------------------------------|----------------------|-----------------------|
| Revenues:                                                                   |                      |                       |
| Intergovernmental Revenues:                                                 |                      |                       |
| Federal (Less allocations lapsed<br>\$40,510,699, 1983; \$28,369,626, 1982) | \$ 47,302,502        | \$ 25,744,354         |
| State                                                                       | <u>17,915,000</u>    | <u>(9,668)</u>        |
| Total Revenues                                                              | <u>\$ 65,217,502</u> | <u>\$ 25,734,686</u>  |
| Expenditures:                                                               |                      |                       |
| Transportation                                                              | <u>\$ 38,122,227</u> | <u>\$ 33,237,640</u>  |
| Total Expenditures                                                          | <u>\$ 38,122,227</u> | <u>\$ 33,237,640</u>  |
| Excess of Revenues over (under) Expenditures                                | <u>\$ 27,095,275</u> | <u>\$ (7,502,954)</u> |
| Other Financing Uses:                                                       |                      |                       |
| Transfer to Capital Center Project Fund                                     | \$ 597,722           | \$                    |
| Prior Year Adjustment of Expenditures - General Fund                        | <u>6,673,732</u>     |                       |
| Total Other Financing Uses                                                  | <u>\$ 7,271,454</u>  | <u>\$</u>             |
| Increase (Decrease) in Fund Balance                                         | \$ 19,823,821        | \$ (7,502,954)        |
| Fund Balance, July 1                                                        | <u>177,638,717</u>   | <u>185,141,671</u>    |
| Fund Balance, June 30 (Exhibit B-3)                                         | <u>\$197,462,538</u> | <u>\$177,638,717</u>  |

See Note 3 to Combined Financial Statements.

Parentheses denote red figure.



## Comments

### CAPITAL CENTER PROJECT FUND (Exhibits B-5, 6)

#### Financing

The method of financing this large expenditure is set forth in the exhibits referred to above.

The Capital Center Project Fund was created by executive order during the fiscal year ended June 30, 1983. The fund accounts for the relocation of Amtrak's rail passenger station and associated mainline right-of-way in Providence, Rhode Island, and construction of certain integrally related improvements, as part of the implementation of both the Northeast Corridor Improvement Project and of the Capital Center Project.

Design and construction responsibilities, funding commitments, cost-sharing provisions, land exchange commitments, maintenance responsibilities, and provisions for historic preservation are specified in a cooperative agreement in effect among the following parties: the Federal Railroad Administration (FRA), the State of Rhode Island and Providence Plantations, the City of Providence, the Providence Redevelopment Agency (PRA), the Providence and Worcester Realty Company (P & W), and the National Railroad Passenger Corporation (Amtrak). The agreement also specifies how the State, through the Department of Transportation, is to handle Federal Highway Administration (FHWA) funding for the project.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-5

CAPITAL CENTER PROJECT FUND  
BALANCE SHEET

June 30, 1983

ASSETS

|                             |                    |
|-----------------------------|--------------------|
| Cash                        | \$ 93,165          |
| Due from Federal Government | 308,305            |
| Due from Highway Fund       | 597,722            |
| Due from Municipal          | 47,389             |
| Due from Other              | 66,284             |
| Total Assets                | <u>\$1,112,865</u> |

LIABILITIES AND FUND BALANCE

|                                       |                    |
|---------------------------------------|--------------------|
| Liabilities:                          |                    |
| Vouchers Payable and Accounts Payable | \$1,105,759        |
| Accrued Payroll and Employee Benefits | 7,106              |
| Total Liabilities                     | <u>\$1,112,865</u> |
| Fund Balance:                         |                    |
| Reserved for Encumbrances             | \$1,655,457        |
| Designated for Incompleted Projects   | (1,655,457)        |
| Total Fund Balance (Exhibit B-6)      | \$                 |
| Total Liabilities and Fund Balance    | <u>\$1,112,865</u> |

See Notes 3 and 5 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-6

CAPITAL CENTER PROJECT FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Year Ended June 30, 1983

|                                      |                          |
|--------------------------------------|--------------------------|
| Revenues:                            |                          |
| Federal                              | \$ 534,024               |
| Municipal                            | 74,888                   |
| Other                                | <u>108,077</u>           |
| Total Revenues                       | <u>\$ 716,989</u>        |
| <br>Expenditures:                    |                          |
| Transportation                       | <u>\$1,314,711</u>       |
| Total Expenditures                   | <u>\$1,314,711</u>       |
| Excess of Expenditures Over Revenues | \$ (597,722)             |
| <br>Other Financing Sources:         |                          |
| Transfer from Highway Fund           | <u>597,722</u>           |
| Increase (Decrease) in Fund Balance  | \$                       |
| Fund Balance, July 1                 | <u>          </u>        |
| Fund Balance, June 30 (Exhibit B-5)  | <u><u>          </u></u> |

See Notes 3 and 5 to Combined Financial Statements.

## EMPLOYMENT INSURANCE FUNDS

(Exhibits B-7, 8)

### Comments

For statement purposes, the Employment Security Funds and Temporary Disability Insurance Fund, and the respective Administration accounts are designated as Employment Insurance Funds.

The Department of Employment Security provides benefit payments under all state and federal employment programs. Net benefits paid increased \$27,289,252 from the previous year to \$145,988,562.

The amount due to the Federal Unemployment Account for advances to the Employment Security Benefit Fund decreased \$11,515,023 from \$102,006,205 to \$90,491,182. This decrease is a result of the return of advances in the amount of \$11,515,023 made directly to the Federal Unemployment Account by Rhode Island employers.

The amount of \$90,491,182 due to Federal Unemployment Account represents advances from the Federal Unemployment Account in the Unemployment Trust Fund as provided in Section 1201 of Title XII of the Social Security Act repayable in the manner provided in Section 901, 903, and 1202 of this Title.

Income to the Employment Security Fund, derived from employer contributions totaled \$102,647,328 which was an increase over the prior year of \$3,675,101.

The Employment Security Benefit Fund includes programs that are funded by Federal, State and other agencies. The unexpended advances included in the Fund Balance are as follows:

|                  |                  |
|------------------|------------------|
| State Programs   | \$154,878        |
| Federal Programs | <u>114,803</u>   |
|                  | <u>\$269,681</u> |

Net benefit payments from Temporary Disability Insurance Funds to eligible workers who are unable to work because of sickness or injury that is not work-connected, increased \$314,895 to a total of \$26,747,845.

Tax revenues increased by \$6,737,845 to \$31,381,709.

The balance of the combined Temporary Disability Funds increased by \$6,774,563 to \$48,764,296.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-7

COMBINING BALANCE SHEETS  
EMPLOYMENT INSURANCE SPECIAL REVENUE FUNDS

JUNE 30, 1983

| ASSETS                                                           | EMPLOYMENT SECURITY |                        |                   | R.I. TEMPORARY DISABILITY INSURANCE |                     |                   | Totals                 |                        |
|------------------------------------------------------------------|---------------------|------------------------|-------------------|-------------------------------------|---------------------|-------------------|------------------------|------------------------|
|                                                                  | Administration      | Trust                  | Benefit           | Administration                      | Reserve             | Compensation      | June 30, 1983          | June 30, 1982          |
| Cash                                                             | \$ 887,237          | \$ 154,608             | \$ (77,013)       | \$ 76,124                           | \$ 175,083          | \$ 219,859        | \$ 1,435,898           | \$ 1,857,563           |
| Imprest Cash                                                     | 460                 |                        |                   |                                     |                     |                   | 460                    | 470                    |
| Funds in Trust                                                   |                     | 22,229,036             |                   |                                     |                     |                   | 22,229,036             | 27,133,036             |
| Investments                                                      |                     |                        |                   |                                     | 47,334,403          |                   | 47,334,403             | 40,403,840             |
| Amounts due from Federal<br>and State Agencies                   |                     |                        |                   |                                     |                     |                   |                        | 144,117                |
| Receivables:                                                     |                     |                        |                   |                                     |                     |                   |                        |                        |
| Taxes                                                            |                     | 4,558,962              |                   |                                     | 775,114             |                   | 5,334,076              | 5,147,867              |
| Accounts                                                         |                     |                        | 1,041,275         |                                     |                     | 259,837           | 1,301,112              | 1,717,184              |
| Total Assets                                                     | <u>\$ 887,697</u>   | <u>\$ 26,942,606</u>   | <u>\$ 964,262</u> | <u>\$ 76,124</u>                    | <u>\$48,284,600</u> | <u>\$ 479,696</u> | <u>\$ 77,634,985</u>   | <u>\$ 76,404,077</u>   |
| LIABILITIES AND FUND BALANCES                                    |                     |                        |                   |                                     |                     |                   |                        |                        |
| Liabilities:                                                     |                     |                        |                   |                                     |                     |                   |                        |                        |
| Vouchers and Accounts Payable                                    | \$ 132,613          | \$                     | \$                | \$ 11,632                           | \$                  | \$                | \$ 144,245             | \$ 125,018             |
| Accrued Payroll and<br>Fringe Benefits                           | 679,064             |                        |                   | 64,492                              |                     |                   | 743,556                | 330,459                |
| Determination Deposits<br>Due to Federal Unemployment<br>Account |                     | 90,491,182             |                   |                                     |                     |                   | 90,491,182             | 102,006,205            |
| Total Liabilities                                                | <u>\$ 811,677</u>   | <u>\$ 90,491,182</u>   | <u>\$</u>         | <u>\$ 76,124</u>                    | <u>\$</u>           | <u>\$</u>         | <u>\$ 91,378,983</u>   | <u>\$ 102,762,982</u>  |
| Fund Balance:                                                    |                     |                        |                   |                                     |                     |                   |                        |                        |
| Reserved for Encumbrances                                        | \$ 86,156           | \$                     | \$                | \$ 669                              | \$                  | \$                | \$ 86,825              | \$ 162,959             |
| Reserved for Imprest Cash Advance                                | 460                 |                        |                   |                                     |                     |                   | 460                    | 470                    |
| Unreserved                                                       | (10,596)            | (63,548,576)           | 964,262           | (669)                               | 48,284,600          | 479,696           | (13,831,283)           | (76,522,334)           |
| Total Fund Balance (Deficit)<br>(Exhibit B-8)                    | <u>\$ 76,020</u>    | <u>\$ (63,548,576)</u> | <u>\$ 964,262</u> | <u>\$</u>                           | <u>\$48,284,600</u> | <u>\$ 479,696</u> | <u>\$ (13,743,998)</u> | <u>\$ (76,358,905)</u> |
| Total Liabilities and<br>Fund Balances                           | <u>\$ 887,697</u>   | <u>\$ 26,942,606</u>   | <u>\$ 964,262</u> | <u>\$ 76,124</u>                    | <u>\$48,284,600</u> | <u>\$ 479,696</u> | <u>\$ 77,634,985</u>   | <u>\$ 76,404,077</u>   |

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-8

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
EMPLOYMENT INSURANCE SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 1983

|                                     | EMPLOYMENT SECURITY |                  |                  | R.I. TEMPORARY DISABILITY INSURANCE |                 |                 | Totals          |                 |
|-------------------------------------|---------------------|------------------|------------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|
|                                     | Administration      | Trust            | Benefit          | Administration                      | Reserve         | Compensation    | Years Ended     |                 |
|                                     |                     |                  |                  |                                     |                 |                 | June 30, 1983   | June 30, 1982   |
| Revenues:                           |                     |                  |                  |                                     |                 |                 |                 |                 |
| Taxes - Employers' and Employees'   | \$                  | \$ 102,647,328   | \$               | \$                                  | \$ 31,381,709   | \$              | \$ 134,029,037  | \$ 123,616,091  |
| Intergovernmental Revenue:          |                     |                  |                  |                                     |                 |                 |                 |                 |
| Federal                             | 15,746,687          | 32,849,758       | 982,683          |                                     |                 |                 | 49,078,628      | 27,190,203      |
| State                               |                     | 2,369,799        |                  |                                     |                 |                 | 2,369,799       | 2,869,821       |
| Municipal                           |                     |                  |                  |                                     |                 |                 |                 | 388,097         |
| Income from Investments             |                     |                  |                  |                                     | 4,553,830       |                 | 4,553,830       | 5,692,200       |
| Refunds and Miscellaneous Income    | 354,361             | 1,475            | 10,590           |                                     | 2,058           | 17,194          | 385,678         | 268,782         |
| Total Revenues                      | \$ 15,601,048       | \$ 137,867,860   | \$ 993,273       | \$                                  | \$ 35,937,597   | \$ 17,194       | \$ 190,416,972  | \$ 160,025,194  |
| Expenditures:                       |                     |                  |                  |                                     |                 |                 |                 |                 |
| Economic Development -              |                     |                  |                  |                                     |                 |                 |                 |                 |
| Employment Resources                | \$ 15,544,737       | \$               | \$               | \$ 2,469,743                        | \$              | \$              | \$ 18,014,480   | \$ 18,131,425   |
| Individual and Family               |                     |                  |                  |                                     |                 |                 |                 |                 |
| Development - Benefits Paid         |                     |                  | 145,988,562      |                                     |                 | 26,747,845      | 172,736,407     | 145,132,260     |
| Total Expenditures                  | \$ 15,544,737       | \$               | \$ 145,988,562   | \$ 2,469,743                        | \$              | \$ 26,747,845   | \$ 190,750,887  | \$ 163,263,685  |
| Excess of Revenues over             |                     |                  |                  |                                     |                 |                 |                 |                 |
| (under) Expenditures                | \$ 56,311           | \$ 137,867,860   | \$ (145,995,289) | \$ (2,469,743)                      | \$ 35,937,597   | \$ (26,730,651) | \$ (333,915)    | \$ (3,238,491)  |
| Other Financing Sources (Uses):     |                     |                  |                  |                                     |                 |                 |                 |                 |
| Employers' Direct Repayment         |                     |                  |                  |                                     |                 |                 |                 |                 |
| of Advance from Federal             |                     |                  |                  |                                     |                 |                 |                 |                 |
| Unemployment Account                | \$                  | \$ 11,515,023    | \$               | \$                                  | \$              | \$              | \$ 11,515,023   | \$ 10,214,273   |
| Interfund Transfers                 | 19,249              | (142,848,000)    | 144,225,190      | 2,469,743                           | (29,132,383)    | 26,700,000      | 1,433,799       | 1,367,349       |
| Total Other Financing               | \$ 19,249           | \$ (131,332,977) | \$ 144,225,190   | \$ 2,469,743                        | \$ (29,132,383) | \$ 26,700,000   | \$ 12,948,822   | \$ 11,581,622   |
| Sources (Uses)                      | \$ 19,249           | \$ (131,332,977) | \$ 144,225,190   | \$ 2,469,743                        | \$ (29,132,383) | \$ 26,700,000   | \$ 12,948,822   | \$ 11,581,622   |
| Increase (Decrease) in Fund Balance | \$ 75,560           | \$ 6,334,883     | \$ (770,099)     | \$                                  | \$ 6,805,214    | \$ (30,651)     | \$ 12,614,907   | \$ 8,343,131    |
| Fund Balance, July 1                | 460                 | (70,083,459)     | 1,734,361        |                                     | 41,479,386      | 510,347         | (26,358,905)    | (34,702,036)    |
| Fund Balance, June 30 (Exhibit B-7) | \$ 76,020           | \$ (63,548,576)  | \$ 964,262       | \$                                  | \$ 48,284,600   | \$ 479,696      | \$ (13,743,998) | \$ (26,358,905) |

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

SPECIAL REVENUE FUNDS  
OTHER  
(Exhibits B-9, 10)



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-9

COMBINING BALANCE SHEETS  
OTHER SPECIAL REVENUE FUNDS

June 30, 1983

| ASSETS                              | Recreation<br>Area<br>Development | Dr. John E.<br>Donley<br>Rehabilitation<br>Center | Public<br>Utilities<br>Funds | Second<br>Injury<br>Indemnity | Totals                      |                      |
|-------------------------------------|-----------------------------------|---------------------------------------------------|------------------------------|-------------------------------|-----------------------------|----------------------|
|                                     |                                   |                                                   |                              |                               | Year Ended<br>June 30, 1983 | June 30, 1982        |
| Cash                                | \$ 650,050                        | \$ 1,450,290                                      | \$ 41,013                    | \$ 2,597,822                  | \$ 4,748,175                | \$ 4,268,950         |
| Imprest Cash                        |                                   | 900                                               |                              |                               | 900                         | 900                  |
| Investments at Cost                 | 2,016,987                         | 3,189,703                                         |                              | 2,283,373                     | 7,490,063                   | 7,568,000            |
| Accounts Receivable                 |                                   | 5,845                                             | 237,214                      |                               | 243,059                     | 177,289              |
| Due from Federal Government         | 924,557                           |                                                   |                              |                               | 924,557                     | 1,197,530            |
| Total Assets                        | <u>\$ 3,600,594</u>               | <u>\$ 4,646,738</u>                               | <u>\$ 278,227</u>            | <u>\$ 4,881,195</u>           | <u>\$ 13,406,754</u>        | <u>\$ 13,212,669</u> |
| LIABILITIES AND FUND BALANCE        |                                   |                                                   |                              |                               |                             |                      |
| Liabilities:                        |                                   |                                                   |                              |                               |                             |                      |
| Vouchers and Accounts Payable       | \$ 178,271                        | \$ 74,701                                         | \$ 148,680                   | \$ 576,535                    | \$ 978,187                  | \$ 1,296,666         |
| Accrued Payroll and Fringe Benefits |                                   | 33,489                                            |                              | 2,262                         | 35,751                      | 28,368               |
| Due to General Fund                 |                                   |                                                   | 28,536                       |                               | 28,536                      |                      |
| Deferred Revenue                    |                                   |                                                   |                              | 2,518,363                     | 2,518,363                   | 2,317,778            |
| Total Liabilities                   | <u>\$ 178,271</u>                 | <u>\$ 108,190</u>                                 | <u>\$ 177,216</u>            | <u>\$ 3,097,160</u>           | <u>\$ 3,560,837</u>         | <u>\$ 3,642,812</u>  |
| Fund Balance:                       |                                   |                                                   |                              |                               |                             |                      |
| Reserved for Encumbrances           | \$ 314,166                        | \$ 110,241                                        | \$ 58,966                    | \$ 136,702                    | \$ 620,075                  | \$ 1,683,508         |
| Reserved for Imprest Cash Funds     |                                   | 900                                               |                              |                               | 900                         | 900                  |
| Designated for Incompleted Projects | 2,595,921                         |                                                   |                              | 144,928                       | 2,740,849                   | 2,304,688            |
| Undesignated                        | 512,236                           | 4,427,407                                         | 42,045                       | 1,502,405                     | 6,484,093                   | 5,580,761            |
| Total Fund Balance (Exhibit B-10)   | <u>\$ 3,422,323</u>               | <u>\$ 4,538,548</u>                               | <u>\$ 101,011</u>            | <u>\$ 1,784,035</u>           | <u>\$ 9,845,917</u>         | <u>\$ 9,569,857</u>  |
| Total Liabilities and Fund Balance  | <u>\$ 3,600,594</u>               | <u>\$ 4,646,738</u>                               | <u>\$ 278,227</u>            | <u>\$ 4,881,195</u>           | <u>\$ 13,406,754</u>        | <u>\$ 13,212,669</u> |

(1) Consists of: Public Utilities Reserve Fund.....\$100,000  
Special Fund for Studies and Research..... 1,011

\$101,011

See Notes 3 and 5 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-10

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
OTHER SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 1983

|                                     | Recreation<br>Area<br>Development | Dr. John E.<br>Donley<br>Rehabilitation<br>Center | Public<br>Utilities<br>Funds | Second<br>Injury<br>Indemnity | Totals<br>Year Ended |                     |
|-------------------------------------|-----------------------------------|---------------------------------------------------|------------------------------|-------------------------------|----------------------|---------------------|
|                                     |                                   |                                                   |                              |                               | June 30, 1983        | June 30, 1982       |
| Revenues:                           |                                   |                                                   |                              |                               |                      |                     |
| Licenses, Fees, Sales and Services  | \$ 1,306,842                      | \$ 13,773                                         | \$ 577,627                   | \$                            | \$ 1,898,242         | \$ 1,620,740        |
| Federal Grants                      | 242,395                           |                                                   |                              |                               | 242,395              | 299,783             |
| Employers' Contributions            |                                   | 1,425,562                                         |                              | 2,525,238                     | 3,950,800            | 3,478,854           |
| Income from Investments             | 182,928                           | 466,427                                           | 408                          | 396,351                       | 1,046,114            | 1,325,951           |
| Miscellaneous Income                | 83                                |                                                   | 18                           | 10,531                        | 10,632               | 17,784              |
| Total Revenues                      | <u>\$ 1,732,248</u>               | <u>\$ 1,905,762</u>                               | <u>\$ 578,053</u>            | <u>\$2,932,170</u>            | <u>\$ 7,148,183</u>  | <u>\$ 6,743,112</u> |
| Expenditures:                       |                                   |                                                   |                              |                               |                      |                     |
| Economic Development                | \$ 1,010,962                      | \$ 2,235,145                                      | \$ 659,665                   | \$                            | \$ 3,905,772         | \$ 3,116,482        |
| Public Safety                       |                                   |                                                   |                              | 2,937,815                     | 2,937,815            | 2,377,883           |
| Total Expenditures                  | <u>\$ 1,010,962</u>               | <u>\$ 2,235,145</u>                               | <u>\$ 659,665</u>            | <u>\$2,937,815</u>            | <u>\$ 6,843,587</u>  | <u>\$ 5,494,365</u> |
| Increase (Decrease) in Fund Balance | \$ 721,286                        | \$ (329,383)                                      | \$ (81,612)                  | \$ (5,695)                    | \$ 304,596           | \$ 1,248,747        |
| Transfer Due to General Fund        |                                   |                                                   | (28,536)                     |                               | (28,536)             |                     |
| Fund Balance, July 1                | <u>2,701,037</u>                  | <u>4,867,931</u>                                  | <u>211,159</u>               | <u>1,789,730</u>              | <u>9,569,857</u>     | <u>8,321,110</u>    |
| Fund Balance, June 30 (Exhibit B-9) | <u>\$ 3,422,323</u>               | <u>\$ 4,538,548</u>                               | <u>\$ 101,011</u>            | <u>\$1,784,035</u>            | <u>\$ 9,845,917</u>  | <u>\$ 9,569,857</u> |

See Notes 3 and 5 to Combined Financial Statements.

# FINANCIAL SECTION

Exhibit/  
Schedule

## UNIVERSITY AND COLLEGE FUNDS:

|                                                                                                                                                           |      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Combining Balance Sheet - Governmental Fund Types.....                                                                                                    | B-11 |
| Combining Balance Sheet - Fiduciary Fund Types.....                                                                                                       | B-12 |
| Combining Balance Sheet - Account Group - General Long Term Debt.....                                                                                     | B-13 |
| Combined Balance Sheet - All Fund Types and Account Groups -<br>University of Rhode Island.....                                                           | B-14 |
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| Statement of Revenues, Expenditures, and Other Financing Sources -<br>Budget and Actual - General Education Fund - University of Rhode Island.....        | B-16 |
| Combined Balance Sheet - All Fund Types and Account Groups - Rhode Island College....                                                                     | B-17 |
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| Combined Balance Sheet - All Fund Types and Account Groups -<br>Community College of Rhode Island.....                                                    | B-20 |
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| Statement of Revenues, Expenditures, and Other Financing Sources -<br>Budget and Actual - General Educational Fund - Community College of Rhode Island... | B-22 |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-11

UNIVERSITY AND COLLEGES  
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES

June 30, 1983

|                                                                                        | University of<br>Rhode Island<br>(B-14) | Rhode Island<br>College<br>(B-17) | Community College<br>of Rhode Island<br>(B-20) | Totals        |               |
|----------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------|------------------------------------------------|---------------|---------------|
|                                                                                        |                                         |                                   |                                                | June 30, 1983 | June 30, 1982 |
| <u>Assets</u>                                                                          |                                         |                                   |                                                |               |               |
| Cash (including funds on deposit with State Treasurer)                                 | \$ 6,045,453                            | \$ 930,832                        | \$ 372,826                                     | \$ 7,349,111  | \$ 6,699,965  |
| Investments                                                                            | 105,181                                 |                                   | 1,101,298                                      | 1,206,479     | 739,180       |
| Funds on deposit with trustee:                                                         |                                         |                                   |                                                |               |               |
| For retirement of general long-term debt                                               | 1,443,668                               | 657,536                           | 257,855                                        | 2,359,059     | 2,260,982     |
| For renewals and replacements                                                          | 609,185                                 | 609,801                           | 155,174                                        | 1,374,160     | 1,501,024     |
| Receivables (net, where applicable of allowance<br>for doubtful accounts of \$361,709) | 2,955,507                               | 514,433                           | 202,856                                        | 3,672,796     | 1,962,766     |
| Accrued interest receivable                                                            | 676                                     | 12,857                            |                                                | 13,533        | 13,159        |
| Due from other funds                                                                   | 1,935,386                               | 40,902                            | 60                                             | 1,976,348     | 1,032,788     |
| Loans and notes receivable (net of allowance for<br>doubtful loans of \$1,304,169)     | 7,014,383                               | 1,765,331                         |                                                | 8,779,714     | 8,800,360     |
| Unbilled charges - current                                                             | 2,047,640                               |                                   |                                                | 2,047,640     | 1,456,734     |
| Deferred Charges                                                                       | 491,602                                 |                                   |                                                | 491,602       | 502,090       |
| Insurance proceeds held in escrow                                                      |                                         |                                   |                                                |               | 54,371        |
| Inventories                                                                            | 1,269,987                               | 161,751                           | 165,552                                        | 1,597,290     | 1,652,484     |
| Total Assets                                                                           | \$ 23,918,668                           | \$ 4,693,443                      | \$ 2,255,621                                   | \$ 30,867,732 | \$ 26,675,903 |
| <u>Liabilities</u>                                                                     |                                         |                                   |                                                |               |               |
| Accounts payable and accrued expenses                                                  | \$ 7,071,650                            | \$ 388,959                        | \$ 475,682                                     | \$ 7,936,291  | \$ 6,052,678  |
| Due to other funds                                                                     | 2,016,542                               | 15,686                            |                                                | 2,032,228     | 830,052       |
| Due to State Treasurer                                                                 |                                         | 12,568                            | 10,986                                         | 23,554        | 49,255        |
| Deferred revenue                                                                       | 1,982,356                               | 571,135                           | 591,079                                        | 3,144,570     | 2,811,396     |
| Total Liabilities                                                                      | \$ 11,070,548                           | \$ 988,348                        | \$ 1,077,747                                   | \$ 13,136,643 | \$ 9,743,381  |
| <u>Fund Balances</u>                                                                   |                                         |                                   |                                                |               |               |
| Reserved for:                                                                          |                                         |                                   |                                                |               |               |
| Encumbrances                                                                           | \$ 58,024                               | \$ 8,856                          | \$ 2,505                                       | \$ 69,385     | \$            |
| Academic college overhead                                                              | 470,277                                 | 657,536                           |                                                | 1,127,813     | 240,686       |
| Retirement of general long-term debt                                                   | 1,476,392                               |                                   | 953,244                                        | 2,429,636     | 3,156,695     |
| Renewals and replacements                                                              | 732,418                                 | 609,801                           | 155,174                                        | 1,497,393     | 1,501,992     |
| Sponsored programs                                                                     | (300,024)                               | 3,703                             | 66,951                                         | (229,370)     | (153,853)     |
| Loan Fund                                                                              | 7,156,463                               | 1,881,075                         |                                                | 9,037,538     | 8,946,024     |
| Auxiliary enterprises                                                                  | 2,474,964                               | 544,124                           |                                                | 3,019,088     | 2,142,722     |
| Restricted grants, gifts, and aid                                                      | 773,263                                 |                                   |                                                | 773,263       | 780,266       |
| Capital projects                                                                       | 6,343                                   |                                   |                                                | 6,343         | 317,990       |
| Total Fund Balance                                                                     | \$ 12,848,120                           | \$ 3,705,095                      | \$ 1,177,874                                   | \$ 17,731,089 | \$ 16,932,522 |
| Total Liabilities and Fund Balances                                                    | \$ 23,918,668                           | \$ 4,693,443                      | \$ 2,255,621                                   | \$ 30,867,732 | \$ 26,675,903 |

See Notes 3, 4 and 6 to Combined Financial Statements.

Parentheses denote red figure.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-12

UNIVERSITY AND COLLEGES  
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES

June 30, 1983

|                                          | University of Rhode Island Community College |                   |                           | Totals            |                   |
|------------------------------------------|----------------------------------------------|-------------------|---------------------------|-------------------|-------------------|
|                                          | Rhode Island<br>(B-14)                       | College<br>(B-17) | of Rhode Island<br>(B-20) | June 30, 1983     | June 30, 1982     |
| <u>Assets</u>                            |                                              |                   |                           |                   |                   |
| Cash                                     | \$ 18,058                                    | \$ 228,479        | \$ 99,540                 | \$ 346,077        | \$ 431,831        |
| Investments                              | 1,094                                        | 170,232           |                           | 171,326           | 272,094           |
| Receivables                              | 8,194                                        |                   |                           | 8,194             | 8,854             |
| Due from other Funds                     | 81,156                                       |                   |                           | 81,156            |                   |
| Total Assets                             | <u>\$ 108,502</u>                            | <u>\$ 398,711</u> | <u>\$ 99,540</u>          | <u>\$ 606,753</u> | <u>\$ 712,779</u> |
| <u>Liabilities</u>                       |                                              |                   |                           |                   |                   |
| Accounts Payable and<br>accrued expenses | \$ 8,949                                     | \$                | \$                        | \$ 8,949          | \$ 2,493          |
| Due to other funds                       | 99,553                                       | 25,216            | 60                        | 124,829           | 202,736           |
| Deposits held in custody<br>for others   |                                              | 373,495           | 99,480                    | 472,975           | 507,550           |
| Total Liabilities                        | <u>\$ 108,502</u>                            | <u>\$ 398,711</u> | <u>\$ 99,540</u>          | <u>\$ 606,753</u> | <u>\$ 712,779</u> |

See Notes 3, 4 and 6 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-13

UNIVERSITY AND COLLEGES  
 COMBINING BALANCE SHEET  
 ACCOUNT GROUP - GENERAL LONG TERM DEBT

June 30, 1983

|                                                                | University of Rhode Island Community College |                     |                           | Totals               |                      |
|----------------------------------------------------------------|----------------------------------------------|---------------------|---------------------------|----------------------|----------------------|
|                                                                | Rhode Island<br>(B-14)                       | College<br>(B-17)   | of Rhode Island<br>(B-20) | June 30, 1983        | June 30, 1982        |
| <u>Assets</u>                                                  |                                              |                     |                           |                      |                      |
| Amounts available in debt service fund                         | \$ 1,476,392                                 | \$ 657,536          | \$ 257,855                | \$ 2,391,783         | \$ 2,313,194         |
| Amount to be provided for retirement of general long term debt | <u>11,596,608</u>                            | <u>2,513,464</u>    | <u>3,068,145</u>          | <u>17,178,217</u>    | <u>18,064,806</u>    |
| Total Assets                                                   | <u>\$ 13,073,000</u>                         | <u>\$ 3,171,000</u> | <u>\$ 3,326,000</u>       | <u>\$ 19,570,000</u> | <u>\$ 20,378,000</u> |
| <u>Liabilities</u>                                             |                                              |                     |                           |                      |                      |
| Bonds Payable                                                  | \$ 13,073,000                                | \$ 3,171,000        | \$ 3,326,000              | \$ 19,570,000        | \$ 20,378,000        |
| Total Liabilities                                              | <u>\$ 13,073,000</u>                         | <u>\$ 3,171,000</u> | <u>\$ 3,326,000</u>       | <u>\$ 19,570,000</u> | <u>\$ 20,378,000</u> |

See Notes 3, 4 and 6 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-14

## UNIVERSITY OF RHODE ISLAND

## COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1983

|                                                                              | Governmental Fund Types |                 |              |                  | Fiduciary Fund Type | Account Groups                   |                        | Totals        |               |
|------------------------------------------------------------------------------|-------------------------|-----------------|--------------|------------------|---------------------|----------------------------------|------------------------|---------------|---------------|
|                                                                              | General Educational     | Special Revenue | Debt Service | Capital Projects | Agency              | General Fixed Assets (Unaudited) | General Long-term Debt | 1981          | 1982          |
|                                                                              |                         |                 |              |                  |                     |                                  |                        |               | 1981          |
| <u>Assets</u>                                                                |                         |                 |              |                  |                     |                                  |                        |               |               |
| Cash (including funds on deposit with State Treasurer)                       | \$ 3,102,561            | \$ 2,901,655    | \$ 32,281    | \$ 8,956         | \$ 18,058           | \$                               | \$                     | \$ 6,063,511  | \$ 5,618,897  |
| Investments, at cost                                                         |                         | 105,181         |              |                  | 1,094               |                                  |                        | 106,275       | 107,274       |
| Funds on deposit with trustee:                                               |                         |                 |              |                  |                     |                                  |                        |               |               |
| For retirement of general long-term debt                                     |                         |                 | 1,443,668    |                  |                     |                                  |                        | 1,443,668     | 1,316,460     |
| For renewals and replacements                                                |                         | 609,185         |              |                  |                     |                                  |                        | 609,185       | 830,604       |
| Receivables (net of applicable allowance for doubtful accounts of \$201,489) | 545,008                 | 2,410,499       |              |                  | 8,194               |                                  |                        | 2,963,701     | 1,373,281     |
| Accrued interest receivable                                                  |                         | 333             | 443          |                  |                     |                                  |                        | 676           | 968           |
| Loans and notes receivable (net of allowance of doubtful loans of \$902,029) |                         | 7,014,383       |              |                  |                     |                                  |                        | 7,014,383     | 7,025,680     |
| Unbilled charges - current                                                   |                         | 2,047,640       |              |                  |                     |                                  |                        | 2,047,640     | 1,456,734     |
| Inventory                                                                    | 227,536                 | 1,042,451       |              |                  |                     |                                  |                        | 1,269,987     | 1,164,830     |
| Due from other funds                                                         | 1,935,386               |                 |              |                  | 81,156              |                                  |                        | 2,016,542     | 829,740       |
| Other assets                                                                 | 491,602                 |                 |              |                  |                     |                                  |                        | 491,602       | 502,090       |
| Insurance proceeds held in escrow                                            |                         |                 |              |                  |                     |                                  |                        |               | 54,371        |
| Land and improvements                                                        |                         |                 |              |                  |                     | 7,001,113                        |                        | 7,001,113     | 7,001,113     |
| Buildings                                                                    |                         |                 |              |                  |                     | 143,760,576                      |                        | 143,760,576   | 143,210,183   |
| Equipment                                                                    |                         |                 |              |                  |                     | 15,411,640                       |                        | 15,411,640    | 13,962,484    |
| Amounts available in debt service fund                                       |                         |                 |              |                  |                     |                                  | 1,476,392              | 1,476,392     | 1,368,672     |
| Amount to be provided for retirement of general long-term debt               |                         |                 |              |                  |                     |                                  | 11,596,608             | 11,596,608    | 12,343,328    |
| Total Assets                                                                 | \$ 6,302,033            | \$16,131,227    | \$1,476,392  | \$ 8,956         | \$ 108,502          | \$ 166,173,329                   | \$ 13,073,000          | \$203,273,499 | \$198,166,709 |
| <u>Liabilities</u>                                                           |                         |                 |              |                  |                     |                                  |                        |               |               |
| Accounts payable and accrued expenses                                        | \$ 4,527,146            | \$ 2,541,891    | \$           | \$ 2,613         | \$ 8,949            | \$                               | \$                     | \$ 7,080,599  | \$ 5,437,933  |
| Due to other funds                                                           |                         | 2,016,542       |              |                  |                     |                                  |                        | 2,016,542     | 829,740       |
| Deposits held in custody for others                                          |                         |                 |              |                  | 99,553              |                                  |                        | 99,553        | 106,142       |
| Deferred revenue                                                             | 1,121,213               | 861,143         |              |                  |                     |                                  |                        | 1,982,356     | 1,726,959     |
| Bonds payable                                                                |                         |                 |              |                  |                     |                                  | 13,073,000             | 13,073,000    | 13,712,000    |
| Total Liabilities                                                            | \$ 5,648,359            | \$ 5,419,576    | \$           | \$ 2,613         | \$ 108,502          | \$                               | \$ 13,073,000          | \$ 26,252,050 | \$ 21,812,774 |
| <u>Fund Equity</u>                                                           |                         |                 |              |                  |                     |                                  |                        |               |               |
| Investments in general fixed assets                                          | \$                      | \$              | \$           | \$               | \$                  | \$ 166,173,329                   | \$                     | \$166,173,329 | \$164,173,780 |
| Fund balances (deficit):                                                     |                         |                 |              |                  |                     |                                  |                        |               |               |
| Reserved for:                                                                |                         |                 |              |                  |                     |                                  |                        |               |               |
| Academic college overhead                                                    | \$ 470,777              | \$              | \$           | \$               | \$                  | \$                               | \$                     | \$ 470,777    | \$ 240,686    |
| Retirement of general long-term debt                                         |                         |                 | 1,476,392    |                  |                     |                                  |                        | 1,476,392     | 1,368,672     |
| Renewals and replacements                                                    |                         | 732,418         |              |                  |                     |                                  |                        | 732,418       | 831,572       |
| Auxiliary enterprises                                                        | 125,433                 | 2,349,531       |              |                  |                     |                                  |                        | 2,474,964     | 1,756,255     |
| Restricted grants, gifts, and aid                                            |                         | 773,263         |              |                  |                     |                                  |                        | 773,263       | 780,266       |
| Sponsored programs                                                           |                         | (300,024)       |              |                  |                     |                                  |                        | (300,024)     | (230,952)     |
| Loan fund                                                                    |                         | 7,156,463       |              |                  |                     |                                  |                        | 7,156,463     | 7,115,656     |
| Encumbrances                                                                 | 58,024                  |                 |              |                  |                     |                                  |                        | 58,024        |               |
| Capital projects                                                             |                         |                 |              | 6,343            |                     |                                  |                        | 6,343         | 317,990       |
| Total fund balances                                                          | \$ 653,734              | \$10,711,651    | \$1,476,392  | \$ 6,343         | \$                  | \$                               | \$                     | \$ 12,848,120 | \$ 12,180,155 |
| Total fund equity                                                            | \$ 653,734              | \$10,711,651    | \$1,476,392  | \$ 6,343         | \$                  | \$ 166,173,329                   | \$                     | \$179,021,449 | \$176,353,935 |
| Total Liabilities and Fund Equity                                            | \$ 6,302,093            | \$16,131,227    | \$1,476,392  | \$ 8,956         | \$ 108,502          | \$ 166,173,329                   | \$ 13,073,000          | \$203,273,499 | \$198,166,709 |

See Notes 3, 4 and 6 to Combined Financial Statements.

Parentheses denote red figure.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-15

## UNIVERSITY OF RHODE ISLAND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1983

|                                                                                    | Governmental Fund Types |                |              |              | Totals        |               |
|------------------------------------------------------------------------------------|-------------------------|----------------|--------------|--------------|---------------|---------------|
|                                                                                    | General                 | Special        | Debt         | Capital      | 1983          | 1982          |
|                                                                                    | Educational             | Revenue        | Service      | Projects     |               |               |
| Revenues:                                                                          |                         |                |              |              |               |               |
| Student tuition and fees                                                           | \$22,212,979            | \$             | \$           | \$           | \$ 22,212,979 | \$ 20,645,217 |
| State appropriations                                                               | 47,661,975              |                |              |              | 47,661,975    | 44,317,303    |
| Grants, gifts and student aid:                                                     |                         |                |              |              |               |               |
| Federal                                                                            | 3,622,987               | 21,886,380     | 40,994       |              | 25,550,361    | 24,885,655    |
| State                                                                              | 42,259                  | 641,770        |              |              | 684,029       | 1,084,577     |
| Private                                                                            |                         | 1,277,602      |              |              | 1,277,602     | 1,857,297     |
| Auxiliary enterprises revenue                                                      | 1,460,583               | 16,658,517     |              |              | 18,119,100    | 17,280,088    |
| Investment income                                                                  |                         | 70,739         | 102,903      |              | 173,642       | 295,396       |
| Other sources                                                                      | 2,931,675               | 526,734        |              | 46,501       | 3,504,910     | 3,795,155     |
| Total revenues                                                                     | \$77,932,458            | \$41,061,742   | \$ 143,897   | \$ 46,501    | \$119,184,598 | \$114,160,688 |
| Expenditures:                                                                      |                         |                |              |              |               |               |
| Personnel services                                                                 | \$56,181,575            | \$ 8,428,438   | \$           | \$           | \$ 64,610,013 | \$ 60,612,341 |
| Operating expenses:                                                                |                         |                |              |              |               |               |
| Cost of sales                                                                      |                         | 4,423,139      |              |              | 4,423,139     | 4,204,245     |
| Out of state travel                                                                | 305,214                 | 49,067         |              |              | 354,281       | 335,384       |
| Repairs                                                                            | 1,126,237               | 604,885        |              | 358,148      | 2,089,270     | 1,434,457     |
| Utilities                                                                          | 3,504,882               | 1,719,484      |              |              | 5,224,366     | 5,108,255     |
| Other                                                                              | 7,815,635               | 1,879,965      |              |              | 9,695,600     | 9,186,386     |
| Sponsored programs                                                                 |                         | 18,925,749     |              |              | 18,925,749    | 19,433,711    |
| Student Aid                                                                        | 3,500,885               | 3,328,039      |              |              | 6,828,927     | 6,899,195     |
| Capital                                                                            | 3,004,841               | 193,866        |              |              | 3,198,707     | 3,055,182     |
| Debt service:                                                                      |                         |                |              |              |               |               |
| College obligations                                                                |                         |                | 1,143,649    |              | 1,143,649     | 1,146,494     |
| State obligations                                                                  | 2,316,425               |                |              |              | 2,316,425     | 2,387,610     |
| Total expenditures                                                                 | \$77,755,697            | \$39,507,632   | \$1,143,649  | \$ 358,148   | \$118,760,126 | \$113,803,260 |
| Excess (deficiency) of revenues over expenditures                                  | \$ 176,761              | \$ 1,554,110   | \$ (999,752) | \$ (311,647) | \$ 424,472    | \$ 357,428    |
| Other financing sources (uses):                                                    |                         |                |              |              |               |               |
| Operating transfers in                                                             | \$                      | \$ 201,300     | \$1,202,566  | \$           | \$ 1,403,866  | \$ 1,240,058  |
| Operating transfers out:                                                           |                         |                |              |              |               |               |
| Mandatory                                                                          | (7,206)                 | (1,301,566)    |              |              | (1,308,772)   | (950,272)     |
| Nonmandatory                                                                       |                         |                | (95,094)     |              | (95,094)      | (289,286)     |
| 1983 Board of Governors for Higher Education transfer in                           | 243,493                 |                |              |              | 243,493       | 105,913       |
| Total other financing sources (uses)                                               | \$ 236,287              | \$ (1,100,266) | \$1,107,472  | \$           | \$ 243,493    | \$ 105,913    |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | \$ 413,048              | \$ 458,844     | \$ 107,720   | \$ (311,647) | \$ 667,965    | \$ 463,341    |
| Fund balances, July 1                                                              | 240,686                 | 10,252,807     | 1,368,672    | 317,990      | 12,180,155    | 11,716,814    |
| Fund balances, June 30 (Exhibit B-14)                                              | \$ 653,734              | \$10,711,651   | \$1,476,392  | \$ 6,343     | \$ 12,848,120 | \$ 12,180,155 |

See Notes 3, 4 and 6 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-16

## UNIVERSITY OF RHODE ISLAND

STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES -  
BUDGET AND ACTUAL - GENERAL EDUCATIONAL FUND

Year Ended June 30, 1983

|                                                                  | Budget                                  |                                                                     |              | Variance                                            |                                                 |
|------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|--------------|-----------------------------------------------------|-------------------------------------------------|
|                                                                  | Executive/<br>Legislative<br>as Enacted | Board of Governors<br>for<br>Higher Education -<br>Final Allocation | Actual       | Executive/<br>Legislative<br>Over (Under)<br>Actual | Board of<br>Governors<br>Over (Under)<br>Actual |
| Revenues:                                                        |                                         |                                                                     |              |                                                     |                                                 |
| Student tuition and fees                                         | \$23,862,139                            | \$ 22,339,790                                                       | \$22,212,979 | \$ 1,649,160                                        | \$ 126,811                                      |
| State appropriation                                              | 46,654,864                              | 47,661,975                                                          | 47,661,975   | (1,007,111)                                         |                                                 |
| Sponsored programs                                               | 3,277,902                               | 3,477,902                                                           | 3,665,246    | (387,344)                                           | (187,344)                                       |
| Other sources                                                    | 2,434,795                               | 2,594,655                                                           | 2,931,675    | (496,880)                                           | (337,020)                                       |
| Auxiliary enterprise                                             | 1,537,673                               | 1,482,089                                                           | 1,460,583    | 77,090                                              | 21,506                                          |
| Total revenue                                                    | \$77,767,373                            | \$ 77,556,411                                                       | \$77,932,458 | \$ (165,085)                                        | \$ (376,047)                                    |
| Expenditures:                                                    |                                         |                                                                     |              |                                                     |                                                 |
| Personnel services                                               | \$54,125,388                            | \$ 53,034,336                                                       | \$53,606,866 | \$ 518,522                                          | \$ (572,530)                                    |
| Operating expenses:                                              |                                         |                                                                     |              |                                                     |                                                 |
| Out of state travel                                              | \$ 283,710                              | \$ 233,710                                                          | \$ 226,104   | \$ 57,606                                           | \$ 7,606                                        |
| Repairs                                                          | 811,475                                 | 961,205                                                             | 989,682      | (178,207)                                           | (28,477)                                        |
| Utilities                                                        | 3,757,545                               | 3,352,843                                                           | 3,455,985    | 301,560                                             | (103,142)                                       |
| Other                                                            | 7,400,965                               | 8,156,974                                                           | 7,882,034    | (481,049)                                           | 274,910                                         |
| Total operating expenses                                         | \$12,253,695                            | \$ 12,704,682                                                       | \$12,553,785 | \$ (300,090)                                        | \$ 150,897                                      |
| Student aid                                                      | \$ 3,044,192                            | \$ 3,486,989                                                        | \$ 3,501,541 | \$ (457,349)                                        | \$ (4,552)                                      |
| Capital                                                          | 2,950,000                               | 2,883,890                                                           | 2,791,017    | 158,988                                             | 90,878                                          |
| Debt service                                                     | 2,316,425                               | 2,316,425                                                           | 2,316,425    |                                                     |                                                 |
| Auxiliary enterprise                                             | 1,537,673                               | 1,482,089                                                           | 1,335,150    | 202,523                                             | 146,939                                         |
| Academic college overhead                                        | 1,540,000                               | 1,880,686                                                           | 1,658,124    | (118,124)                                           | 222,562                                         |
| Total expenditures                                               | \$77,767,373                            | \$ 77,797,097                                                       | \$77,762,903 | \$ 4,470                                            | \$ 34,194                                       |
| Excess (deficiency) of revenues over expenditures                | \$                                      | \$ (240,686)                                                        | \$ 169,555   | \$ (169,555)                                        | \$ (410,241)                                    |
| Allocations to:                                                  |                                         |                                                                     |              |                                                     |                                                 |
| Auxiliary enterprise                                             |                                         |                                                                     | (125,433)    | 125,433                                             | 125,433                                         |
| Encumbrances                                                     |                                         |                                                                     | (58,024)     | 58,024                                              | 58,024                                          |
| Other financing sources:                                         |                                         |                                                                     |              |                                                     |                                                 |
| 1982 academic college overhead carry forward                     | \$                                      | \$ 240,686                                                          | \$ (229,591) | \$ 229,591                                          | \$ 470,277                                      |
| 1983 Board of Governors for Higher Education transfer in         |                                         |                                                                     | 243,493      | (243,493)                                           | (243,493)                                       |
| Excess of expenditures over revenues and other financing sources | \$                                      | \$                                                                  | \$           | \$                                                  | \$                                              |

See Notes 3, 4 and 6 to Combined Financial Statements.

## RHODE ISLAND COLLEGE

## COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1983

| Assets                                                                                  | Governmental Fund Types |             |           | Fiduciary  | Account Groups |             | Totals  |              |              |
|-----------------------------------------------------------------------------------------|-------------------------|-------------|-----------|------------|----------------|-------------|---------|--------------|--------------|
|                                                                                         | General                 | Special     | Debt      | Fund Type  | General        | Fixed       | General |              |              |
|                                                                                         | Educational             | Revenue     | Service   | Agency     | Assets         | Long-term   | Debt    |              |              |
|                                                                                         |                         |             |           |            | (Unaudited)    |             |         | 1983         | 1982         |
| Cash                                                                                    | \$ 181,565              | \$ 165,381  | \$        | \$ 228,479 | \$             | \$          | \$      | \$ 575,425   | \$ 242,071   |
| Short-term investments, at cost<br>which approximates market                            |                         |             |           | 170,232    |                |             |         | 170,232      | 271,000      |
| Funds on deposit with State Treasurer                                                   | 583,886                 |             |           |            |                |             |         | 583,886      | 306,096      |
| Funds on deposit with trustee:                                                          |                         |             |           |            |                |             |         |              |              |
| For retirement of general long-term debt                                                |                         |             | 657,536   |            |                |             |         | 657,536      | 713,407      |
| For renewals and replacements                                                           |                         | 609,801     |           |            |                |             |         | 609,801      | 534,734      |
| Receivables (net, where applicable, of allowance<br>for doubtful accounts of \$132,266) | 48,759                  | 465,674     |           |            |                |             |         | 514,433      | 443,235      |
| Accrued interest receivable                                                             |                         | 12,857      |           |            |                |             |         | 12,857       | 12,191       |
| Due from other funds                                                                    | 28,393                  | 12,509      |           |            |                |             |         | 40,902       | 185,610      |
| Loans and notes receivable (net of allowance<br>for doubtful loans of \$402,140)        |                         | 1,765,331   |           |            |                |             |         | 1,765,331    | 1,774,680    |
| Inventories                                                                             |                         | 161,751     |           |            |                |             |         | 161,751      | 292,721      |
| Land                                                                                    |                         |             |           |            | 2,323,329      |             |         | 2,323,329    | 2,323,329    |
| Buildings                                                                               |                         |             |           |            | 25,616,325     |             |         | 25,616,325   | 25,616,325   |
| Equipment                                                                               |                         |             |           |            | 10,568,032     |             |         | 10,568,032   | 9,691,914    |
| Amount available in debt service fund                                                   |                         |             |           |            |                | 657,536     |         | 657,536      | 713,407      |
| Amount to be provided for retirement<br>of general long-term debt                       |                         |             |           |            |                | 2,513,464   |         | 2,513,464    | 2,561,593    |
| Total assets                                                                            | \$ 842,603              | \$3,193,304 | \$657,536 | \$ 398,711 | \$ 38,507,686  | \$3,171,000 |         | \$46,770,840 | \$45,682,313 |
| Liabilities                                                                             |                         |             |           |            |                |             |         |              |              |
| Accounts payable and accrued expenses                                                   | \$ 348,801              | \$ 40,158   | \$        | \$         | \$             | \$          | \$      | \$ 388,959   | \$ 242,715   |
| Due to other funds                                                                      | 538                     | 15,148      |           | 25,216     |                |             |         | 40,902       | 185,610      |
| Due to State Treasurer                                                                  |                         | 12,568      |           |            |                |             |         | 12,568       | 49,755       |
| Deposits held in custody for others                                                     |                         |             |           | 373,495    |                |             |         | 373,495      | 319,002      |
| Deferred revenue                                                                        | 484,408                 | 86,727      |           |            |                |             |         | 571,135      | 504,049      |
| Bonds payable                                                                           |                         |             |           |            |                | 3,171,000   |         | 3,171,000    | 3,275,000    |
| Total liabilities                                                                       | \$ 833,747              | \$ 154,601  | \$        | \$ 398,711 | \$             | \$3,171,000 |         | \$ 4,558,059 | \$ 4,575,631 |
| Fund Equity                                                                             |                         |             |           |            |                |             |         |              |              |
| Investment in general fixed assets                                                      | \$                      | \$          | \$        | \$         | \$ 38,507,686  | \$          |         | \$38,507,686 | \$37,631,568 |
| Fund balances:                                                                          |                         |             |           |            |                |             |         |              |              |
| Reserved for:                                                                           |                         |             |           |            |                |             |         |              |              |
| Encumbrances                                                                            | \$ 8,856                | \$          | \$        | \$         | \$             | \$          | \$      | \$ 8,856     | \$           |
| Retirement of general long-term debt                                                    |                         |             | 657,536   |            |                |             |         | 657,536      | 713,407      |
| Renewals and replacements                                                               |                         | 609,801     |           |            |                |             |         | 609,801      | 534,734      |
| Sponsored programs                                                                      |                         | 3,703       |           |            |                |             |         | 3,703        | 10,148       |
| Loan fund:                                                                              |                         |             |           |            |                |             |         |              |              |
| Federal government grants - refundable                                                  |                         | 1,688,425   |           |            |                |             |         | 1,688,425    | 1,639,562    |
| College funds - restricted                                                              |                         | 192,650     |           |            |                |             |         | 192,650      | 190,796      |
| Auxiliary enterprises                                                                   |                         | 544,124     |           |            |                |             |         | 544,124      | 386,467      |
| Total fund balances                                                                     | \$ 8,856                | \$3,038,703 | \$657,536 | \$         | \$             | \$          | \$      | \$ 3,705,095 | \$ 3,475,114 |
| Total fund equity                                                                       | \$ 8,856                | \$3,038,703 | \$657,536 | \$         | \$ 38,507,686  | \$          |         | \$42,212,781 | \$41,106,682 |
| Total liabilities and fund equity                                                       | \$ 842,603              | \$3,193,304 | \$657,536 | \$ 398,711 | \$ 38,507,686  | \$3,171,000 |         | \$46,770,840 | \$45,682,313 |

See Notes 3, 4 and 6 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-18

## RHODE ISLAND COLLEGE

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1983

|                                                                                    | Governmental Fund Types |             |              | Totals       |              |
|------------------------------------------------------------------------------------|-------------------------|-------------|--------------|--------------|--------------|
|                                                                                    | General                 | Special     | Debt         | 1983         | 1982**       |
|                                                                                    | Educational             | Revenue     | Service      |              |              |
| Revenues:                                                                          |                         |             |              |              |              |
| Student tuition and fees                                                           | \$ 6,963,530            | \$          | \$           | \$ 6,963,530 | \$ 6,485,137 |
| State appropriations                                                               | 22,235,468              |             |              | 22,235,468   | 20,644,914   |
| Workers' compensation reimbursement                                                | 57,186                  |             |              | 57,186       | 70,241       |
| Federal appropriations - restricted                                                |                         |             | 23,310       | 23,310       | 23,310       |
| Grants, student aid and indirect cost recovered:                                   |                         |             |              |              |              |
| Federal                                                                            | 80,883                  | 3,983,339   |              | 4,064,222    | 4,463,807    |
| State and other                                                                    | 58,462                  | 484,451     |              | 542,913      | 745,598      |
| Educational activities                                                             | 395,065                 |             |              | 395,065      | 358,773      |
| Auxiliary enterprises                                                              |                         | 3,604,040   |              | 3,604,040    | 3,356,884    |
| Investment income                                                                  | 121,453                 | 48,289      | 72,680       | 242,422      | 534,556      |
| Interest income on loans                                                           |                         | 32,986      |              | 32,986       | 27,762       |
| Other sources                                                                      | 108,983                 |             |              | 108,983      | 102,760      |
| Total revenues                                                                     | \$30,021,030            | \$8,153,105 | \$ 95,990    | \$38,270,125 | \$36,813,742 |
| Expenditures:                                                                      |                         |             |              |              |              |
| Personnel services                                                                 | \$22,682,786            | \$2,759,239 | \$           | \$25,442,025 | \$24,080,298 |
| Operating expenses:                                                                |                         |             |              |              |              |
| Cost of sales                                                                      |                         | 1,304,760   |              | 1,304,760    | 1,221,370    |
| Out of state travel                                                                | 66,414                  | 15,946      |              | 82,360       | 78,360       |
| Repairs                                                                            | 782,937                 | 241,290     |              | 1,024,227    | 733,983      |
| Utilities                                                                          | 1,109,086               | 209,366     |              | 1,318,452    | 1,360,083    |
| Other                                                                              | 2,496,084               | 452,678     |              | 2,948,762    | 3,005,682    |
| Student aid                                                                        | 909,499                 | 2,725,431   |              | 3,634,930    | 3,649,109    |
| Capital                                                                            | 825,765                 | 72,573      |              | 898,338      | 1,228,334    |
| Debt service:                                                                      |                         |             |              |              |              |
| College obligations                                                                |                         |             | 235,076      | 235,076      | 236,721      |
| State obligations                                                                  | 1,080,884               |             |              | 1,080,884    | 1,110,700    |
| Provision for doubtful loans                                                       |                         | (31,245)    |              | (31,245)     | 101,226      |
| Loan cancellations                                                                 |                         | 51,575      |              | 51,575       | 40,399       |
| Total Expenditures                                                                 | \$29,953,455            | \$7,801,613 | \$ 235,076   | \$37,990,144 | \$36,846,265 |
| Excess (deficiency) of revenues over expenditures                                  | \$ 67,575               | \$ 351,492  | \$ (139,086) | \$ 279,981   | \$ (32,523)  |
| Other financing sources (uses):                                                    |                         |             |              |              |              |
| Operating transfers in                                                             | \$                      | \$ 8,719    | \$ 83,215    | \$ 91,934    | \$ 132,205   |
| Operating transfers out:                                                           |                         |             |              |              |              |
| Mandatory                                                                          | (8,719)                 | (83,215)    |              | (91,934)     | (79,876)     |
| Nonmandatory                                                                       |                         |             |              |              | (52,329)     |
| Board of Governors for Higher Education transfer out                               | (50,000)                |             |              | (50,000)     | (55,836)     |
| Total other financing sources (uses)                                               | \$ (58,719)             | \$ (74,496) | \$ 83,215    | \$ (50,000)  | \$ (55,836)  |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | \$ 8,856                | \$ 276,996  | \$ (55,871)  | \$ 229,981   | \$ (88,359)  |
| Fund balances, July 1                                                              |                         | 2,761,707   | 713,407      | 3,475,114    | 3,563,473    |
| Fund balances, June 30 (Exhibit B-17)                                              | \$ 8,856                | \$3,038,703 | \$ 657,536   | \$ 3,705,095 | \$ 3,475,114 |

See notes 3, 4, and 6 to Combined Financial Statements.

\*\*Restated

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-19

## RHODE ISLAND COLLEGE

STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL EDUCATIONAL FUND

For the Fiscal Year Ended June 30, 1983

|                                                                                    | Budget                                  |                                                                     | Actual       | Variance                                            |                                                 |
|------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|--------------|-----------------------------------------------------|-------------------------------------------------|
|                                                                                    | Executive/<br>Legislative<br>as Enacted | Board of Governors<br>for<br>Higher Education -<br>Final Allocation |              | Executive/<br>Legislative<br>Over (Under)<br>Actual | Board of<br>Governors<br>Over (Under)<br>Actual |
| Revenues:                                                                          |                                         |                                                                     |              |                                                     |                                                 |
| State appropriations                                                               | \$22,401,468                            | \$ 22,235,468                                                       | \$22,235,468 | \$ 166,000                                          | \$                                              |
| Student tuition and fees                                                           | 6,885,812                               | 6,809,724                                                           | 6,963,530    | (77,718)                                            | (153,806)                                       |
| Workers' compensation reimbursement                                                |                                         | 57,186                                                              | 57,186       | (57,186)                                            |                                                 |
| Indirect cost recovered:                                                           |                                         |                                                                     |              |                                                     |                                                 |
| Grants and contracts                                                               | 110,000                                 | 100,000                                                             | 100,037      | 9,963                                               | (37)                                            |
| Auxiliaries                                                                        | 39,308                                  | 39,308                                                              | 39,308       |                                                     |                                                 |
| Sales and services, educational activities                                         | 315,800                                 | 440,958                                                             | 395,065      | (79,765)                                            | 45,893                                          |
| Other sources                                                                      | 163,675                                 | 105,000                                                             | 230,436      | (66,761)                                            | (125,436)                                       |
| Total revenues                                                                     | \$29,916,063                            | \$ 29,787,644                                                       | \$30,021,030 | \$ (104,967)                                        | \$ (233,386)                                    |
| Expenditures:                                                                      |                                         |                                                                     |              |                                                     |                                                 |
| Personnel services                                                                 | \$22,458,491                            | \$ 22,566,781                                                       | \$22,683,786 | \$ (74,295)                                         | \$ (116,005)                                    |
| Operating expenses:                                                                |                                         |                                                                     |              |                                                     |                                                 |
| Out of state travel                                                                | \$ 74,000                               | \$ 66,000                                                           | \$ 66,414    | \$ (42,414)                                         | \$ (414)                                        |
| Repairs                                                                            | 583,944                                 | 617,070                                                             | 782,937      | (196,993)                                           | (165,867)                                       |
| Utilities                                                                          | 3,453,400                               | 1,261,400                                                           | 1,109,086    | 343,314                                             | 152,314                                         |
| Other                                                                              | 2,271,392                               | 2,319,035                                                           | 2,496,084    | (224,692)                                           | (177,049)                                       |
| Total operating expenses                                                           | \$ 4,333,736                            | \$ 4,263,505                                                        | \$ 4,454,521 | \$ (120,785)                                        | \$ (191,016)                                    |
| Student aid                                                                        | \$ 974,533                              | \$ 968,473                                                          | \$ 918,218   | \$ 6,305                                            | \$ 50,255                                       |
| Capital                                                                            | 918,429                                 | 908,001                                                             | 825,765      | 92,664                                              | 82,236                                          |
| Debt services:                                                                     |                                         |                                                                     |              |                                                     |                                                 |
| State obligations                                                                  | 1,080,884                               | 1,080,884                                                           | 1,080,884    |                                                     |                                                 |
| Total expenditures                                                                 | \$29,916,063                            | \$ 29,747,644                                                       | \$29,962,174 | \$ (46,111)                                         | \$ (174,530)                                    |
| Excess of revenues over (under) expenditures                                       | \$                                      | \$                                                                  | \$ 58,856    | \$ (58,856)                                         | \$ (58,856)                                     |
| Other financing sources (uses):                                                    |                                         |                                                                     |              |                                                     |                                                 |
| Board of Governors for Higher Education transfer out                               |                                         |                                                                     | (50,000)     | 50,000                                              | 50,000                                          |
| Excess of revenues over (under) expenditures<br>and other financing sources (uses) | \$                                      | \$                                                                  | \$ 8,856     | \$ (8,856)                                          | \$ (8,856)                                      |

See Notes 3, 4 and 6 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-20

## COMMUNITY COLLEGE OF RHODE ISLAND

## COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1983

| Assets                                                                                 | Governmental Fund Types |                    |                  | Fiduciary<br>Fund Type<br>Agency | Account Groups                   |                            | Totals              |                     |
|----------------------------------------------------------------------------------------|-------------------------|--------------------|------------------|----------------------------------|----------------------------------|----------------------------|---------------------|---------------------|
|                                                                                        | General<br>Educational  | Special<br>Revenue | Debt<br>Service  |                                  | General<br>Assets<br>(Unaudited) | Fixed<br>Long-term<br>Debt | 1983                | 1982                |
| Cash                                                                                   | \$ 33,886               | \$ 97,758          | \$               | \$ 99,540                        | \$                               | \$                         | \$ 231,184          | \$ 264,387          |
| Short-term investments, at cost<br>which approximates market                           | 573,049                 | 528,249            |                  |                                  |                                  |                            | 1,101,298           | 633,000             |
| Funds on deposit with State Treasurer                                                  | 231,602                 | 9,580              |                  |                                  |                                  |                            | 241,182             | 700,345             |
| Funds on deposit with trustee:                                                         |                         |                    |                  |                                  |                                  |                            |                     |                     |
| For retirement of general long-term debt                                               |                         |                    | 257,855          |                                  |                                  |                            | 257,855             | 231,115             |
| For renewals and replacements                                                          |                         | 155,174            |                  |                                  |                                  |                            | 155,174             | 135,686             |
| Receivables (net, where applicable,<br>of allowance for doubtful accounts of \$27,594) | 38,828                  | 164,028            |                  |                                  |                                  |                            | 202,856             | 155,104             |
| Inventory                                                                              |                         | 165,552            |                  |                                  |                                  |                            | 165,552             | 194,933             |
| Due from other funds                                                                   | 60                      |                    |                  |                                  |                                  |                            | 60                  | 17,438              |
| Land                                                                                   |                         |                    |                  |                                  | 428,283                          |                            | 428,283             | 428,283             |
| Buildings                                                                              |                         |                    |                  |                                  | 35,433,154                       |                            | 35,433,154          | 35,403,103          |
| Equipment                                                                              |                         |                    |                  |                                  | 5,727,445                        |                            | 5,727,445           | 4,783,256           |
| Library books                                                                          |                         |                    |                  |                                  | 1,654,535                        |                            | 1,654,535           | 1,457,401           |
| Amounts available in debt service fund                                                 |                         |                    |                  |                                  |                                  | 257,855                    | 257,855             | 231,115             |
| Amount to be provided for retirement<br>of general long-term debt                      |                         |                    |                  |                                  |                                  |                            | 3,068,145           | 3,068,145           |
| <b>Total assets</b>                                                                    | <b>\$ 877,425</b>       | <b>\$1,120,341</b> | <b>\$257,855</b> | <b>\$ 99,540</b>                 | <b>\$ 43,243,417</b>             | <b>\$3,326,000</b>         | <b>\$48,924,578</b> | <b>\$47,795,051</b> |
| <b>Liabilities</b>                                                                     |                         |                    |                  |                                  |                                  |                            |                     |                     |
| Accounts payable and accrued expenses                                                  | \$ 317,872              | \$ 157,810         | \$               | \$                               | \$                               | \$                         | \$ 475,682          | \$ 374,523          |
| Due to other funds                                                                     |                         |                    |                  | 60                               |                                  |                            | 60                  | 17,438              |
| Due to State Treasurer                                                                 |                         | 10,986             |                  |                                  |                                  |                            | 10,986              |                     |
| Deposits held in custody for others                                                    |                         |                    |                  | 99,480                           |                                  |                            | 99,480              | 82,406              |
| Deferred revenue                                                                       | 557,048                 | 34,031             |                  |                                  |                                  |                            | 591,079             | 580,388             |
| Bonds payable                                                                          |                         |                    |                  |                                  |                                  | 3,326,000                  | 3,326,000           | 3,391,000           |
| <b>Total liabilities</b>                                                               | <b>\$ 874,920</b>       | <b>\$ 202,827</b>  | <b>\$</b>        | <b>\$ 99,540</b>                 | <b>\$</b>                        | <b>\$3,326,000</b>         | <b>\$ 4,503,287</b> | <b>\$ 4,445,755</b> |
| <b>Fund Equity</b>                                                                     |                         |                    |                  |                                  |                                  |                            |                     |                     |
| Investment in general fixed assets                                                     | \$                      | \$                 | \$               | \$                               | \$ 43,243,417                    | \$                         | \$43,243,417        | \$42,072,043        |
| Fund balances:                                                                         |                         |                    |                  |                                  |                                  |                            |                     |                     |
| Reserved for:                                                                          |                         |                    |                  |                                  |                                  |                            |                     |                     |
| Retirement of general long-term debt                                                   | \$                      | \$ 695,389         | \$257,855        | \$                               | \$                               | \$                         | \$ 953,244          | \$ 1,074,616        |
| Renewals and replacements                                                              |                         | 155,174            |                  |                                  |                                  |                            | 155,174             | 135,686             |
| Encumbrances                                                                           | 2,505                   |                    |                  |                                  |                                  |                            | 2,505               |                     |
| Sponsored programs                                                                     |                         | 66,951             |                  |                                  |                                  |                            | 66,951              | 66,951              |
| <b>Total fund balances</b>                                                             | <b>\$ 2,505</b>         | <b>\$ 917,514</b>  | <b>\$257,855</b> | <b>\$</b>                        | <b>\$</b>                        | <b>\$</b>                  | <b>\$ 1,177,874</b> | <b>\$ 1,277,253</b> |
| <b>Total fund equity</b>                                                               | <b>\$ 2,505</b>         | <b>\$ 917,514</b>  | <b>\$257,855</b> | <b>\$</b>                        | <b>\$ 43,243,417</b>             | <b>\$</b>                  | <b>\$44,421,291</b> | <b>\$43,349,296</b> |
| <b>Total liabilities and fund equity</b>                                               | <b>\$ 877,425</b>       | <b>\$1,120,341</b> | <b>\$257,855</b> | <b>\$ 99,540</b>                 | <b>\$ 43,243,417</b>             | <b>\$3,326,000</b>         | <b>\$48,924,578</b> | <b>\$47,795,051</b> |

See Notes 3, 4, and 6 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-21

## COMMUNITY COLLEGE OF RHODE ISLAND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1983

|                                                                                       | Governmental Fund Types |                    |                 | Totals       |              |
|---------------------------------------------------------------------------------------|-------------------------|--------------------|-----------------|--------------|--------------|
|                                                                                       | General<br>Educational  | Special<br>Revenue | Debt<br>Service | 1983         | 1982         |
| Revenues:                                                                             |                         |                    |                 |              |              |
| Student tuition and fees                                                              | \$ 5,660,918            | \$                 | \$              | \$ 5,660,918 | \$ 5,083,283 |
| State appropriations                                                                  | 18,470,710              |                    |                 | 18,470,710   | 16,800,852   |
| Grants and student aid:                                                               |                         |                    |                 |              |              |
| Federal                                                                               | 39,678                  | 2,374,247          |                 | 2,413,925    | 2,578,536    |
| State                                                                                 | 21,686                  | 244,661            |                 | 266,347      | 161,479      |
| Private                                                                               |                         | 93,183             |                 | 93,183       | 78,061       |
| Auxiliary enterprise revenue                                                          |                         | 1,850,942          |                 | 1,850,942    | 1,796,045    |
| Investment income                                                                     | 118,827                 | 76,259             | 32,740          | 227,826      | 258,218      |
| Other sources                                                                         | 498,972                 |                    |                 | 498,972      | 470,275      |
| Total revenues                                                                        | \$24,810,791            | \$4,639,292        | \$ 32,740       | \$29,482,823 | \$27,227,249 |
| Expenditures:                                                                         |                         |                    |                 |              |              |
| Personnel services                                                                    | \$17,886,552            | \$ 253,943         | \$              | \$18,140,495 | \$16,745,754 |
| Operating expenses:                                                                   |                         |                    |                 |              |              |
| Cost of sales                                                                         |                         | 1,267,431          |                 | 1,267,431    | 1,178,042    |
| Out of state travel                                                                   | 21,599                  |                    |                 | 21,599       | 14,970       |
| Repairs                                                                               | 483,402                 |                    |                 | 483,402      | 300,678      |
| Utilities                                                                             | 1,040,123               | 17,303             |                 | 1,057,426    | 1,013,190    |
| Other                                                                                 | 1,988,392               | 42,780             |                 | 2,031,172    | 1,915,706    |
| Sponsored programs                                                                    |                         | 672,373            |                 | 672,373      | 484,498      |
| Student aid                                                                           | 421,204                 | 2,039,718          |                 | 2,460,922    | 2,663,709    |
| Capital                                                                               | 494,042                 | 21,813             |                 | 1,015,855    | 616,326      |
| Debt service:                                                                         |                         |                    |                 |              |              |
| College obligations                                                                   |                         |                    | 180,809         | 180,809      | 55,256       |
| State obligations                                                                     | 2,057,225               |                    |                 | 2,057,225    | 1,805,751    |
| Total expenditures                                                                    | \$24,892,539            | \$4,315,361        | \$ 180,809      | \$29,388,709 | \$26,743,880 |
| Excess (deficiency) of revenues over expenditures                                     | \$ (81,748)             | \$ 323,931         | \$ (148,069)    | \$ 94,114    | \$ 483,369   |
| Other financing sources (uses):                                                       |                         |                    |                 |              |              |
| Operating transfers in                                                                | \$ 277,746              | \$                 | \$ 174,809      | \$ 452,555   | \$ 61,260    |
| Operating transfers out:                                                              |                         |                    |                 |              |              |
| General Education Fund                                                                |                         | (277,746)          |                 | (277,746)    |              |
| Mandatory                                                                             |                         | (174,809)          |                 | (174,809)    | (55,256)     |
| Nonmandatory                                                                          |                         |                    |                 |              | (6,004)      |
| Board of Governors for Higher Education transfer out                                  | (193,493)               |                    |                 | (193,493)    | (50,077)     |
| Total other financing sources (uses)                                                  | \$ 84,253               | \$ (452,555)       | \$ 174,809      | \$ (193,493) | \$ (50,077)  |
| Excess (deficiency) of revenues and other sources<br>over expenditures and other uses | \$ 2,505                | \$ (128,624)       | \$ 26,740       | \$ (99,379)  | \$ 383,292   |
| Fund balances, July 1                                                                 |                         | 1,046,138          | 231,115         | 1,277,253    | 893,961      |
| Fund balances, June 30 (Exhibit B-20)                                                 | \$ 2,505                | \$ 917,514         | \$ 257,855      | \$ 1,177,874 | \$ 1,277,253 |

See Notes 3, 4, and 6 to Combined Financial Statements.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-22

## COMMUNITY COLLEGE OF RHODE ISLAND

STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL EDUCATIONAL FUND

For the Fiscal Year Ended June 30, 1983

|                                                                                    | Budget                                  |                                                                     | Actual       | Variance                                            |                                                 |
|------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|--------------|-----------------------------------------------------|-------------------------------------------------|
|                                                                                    | Executive/<br>Legislative<br>as Enacted | Board of Governors<br>for<br>Higher Education -<br>Final Allocation |              | Executive/<br>Legislative<br>Over (Under)<br>Actual | Board of<br>Governors<br>Over (Under)<br>Actual |
| Revenues:                                                                          |                                         |                                                                     |              |                                                     |                                                 |
| State appropriation                                                                | \$18,624,636                            | \$ 18,470,710                                                       | \$18,470,710 | \$ 153,926                                          | \$                                              |
| Student tuition and fees                                                           | 5,445,043                               | 5,631,440                                                           | 5,660,918    | (215,875)                                           | (29,478)                                        |
| Indirect costs recovered                                                           | 49,723                                  | 62,045                                                              | 61,364       | (11,641)                                            | 681                                             |
| Other sources                                                                      | 525,860                                 | 604,296                                                             | 617,799      | (91,939)                                            | (13,503)                                        |
| Total revenues                                                                     | \$24,645,262                            | \$ 24,768,491                                                       | \$24,810,791 | \$ (165,529)                                        | \$ (42,300)                                     |
| Expenditures:                                                                      |                                         |                                                                     |              |                                                     |                                                 |
| Personnel services                                                                 | \$18,043,418                            | \$ 17,930,797                                                       | \$17,886,552 | \$ 156,866                                          | \$ 44,245                                       |
| Operating expenses:                                                                |                                         |                                                                     |              |                                                     |                                                 |
| Out of state travel                                                                | 17,832                                  | 28,832                                                              | 21,599       | (3,767)                                             | 7,233                                           |
| Repairs                                                                            | 351,487                                 | 566,165                                                             | 483,402      | (131,915)                                           | 82,763                                          |
| Utilities                                                                          | 1,337,050                               | 1,176,050                                                           | 1,040,123    | 296,927                                             | 135,927                                         |
| Other                                                                              | 1,967,700                               | 1,970,872                                                           | 1,988,392    | (70,692)                                            | (17,520)                                        |
| Total operating expenses                                                           | \$ 3,674,069                            | \$ 3,741,919                                                        | \$ 3,533,516 | \$ 140,553                                          | \$ 208,403                                      |
| Student aid                                                                        | 294,550                                 | 419,550                                                             | 421,204      | (126,654)                                           | (1,654)                                         |
| Capital                                                                            | 576,000                                 | 898,746                                                             | 994,042      | (418,042)                                           | (97,296)                                        |
| Debt service:                                                                      |                                         |                                                                     |              |                                                     |                                                 |
| State obligations                                                                  | 2,057,225                               | 2,057,225                                                           | 2,057,225    |                                                     |                                                 |
| Total expenditures                                                                 | \$24,645,262                            | \$ 25,046,237                                                       | \$24,892,539 | \$ (247,277)                                        | \$ 153,698                                      |
| Excess of revenues over (under) expenditures                                       | \$                                      | \$ (277,746)                                                        | \$ (81,748)  | \$ 81,748                                           | \$ (195,998)                                    |
| Other financing sources (uses):                                                    |                                         |                                                                     |              |                                                     |                                                 |
| Bond revenue fund transfer                                                         |                                         | 277,746                                                             | 277,746      | (277,746)                                           |                                                 |
| Board of Governors for Higher Education transfer out                               |                                         |                                                                     | (193,493)    | 193,493                                             | 193,493                                         |
| Excess of revenues over (under) expenditures<br>and other financing sources (uses) | \$                                      | \$                                                                  | \$ 2,505     | \$ (2,505)                                          | \$ (2,505)                                      |

See Notes 3, 4 and 6 to Combined Financial Statements.

FINANCIAL SECTION

Exhibit/  
Schedule

DEBT SERVICE FUND:

Sinking Fund

|                                                                       |     |
|-----------------------------------------------------------------------|-----|
| Balance Sheets.....                                                   | C-1 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance..... | C-2 |

DEBT SERVICE FUND  
(Exhibits C-1, 2)

Comments

SINKING FUND

Since 1978, the assets of the Sinking Fund (Cash and Investments) equaled the total amount of outstanding term bonds that were to be paid out of this fund. Investment earnings, therefore, were transferred to the General Fund for the payments of serial bonds in accordance with G.L. 35-8-13. The amount transferred for this purpose was \$15,643 in 1983 and \$36,543 in 1982.

The final payment of term bonds in the amount of \$500,000 was made on May 15, 1983 thereby closing this fund.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-1SINKING FUND  
BALANCE SHEETS

June 30, 1983 and 1982

| ASSETS                            | <u>1983</u> | <u>1982</u>      |
|-----------------------------------|-------------|------------------|
| Cash with General Treasurer       | \$          | \$ 10            |
| Imprest Cash                      |             | 10               |
| Investments                       |             | <u>500,000</u>   |
| Total                             | <u>\$</u>   | <u>\$500,020</u> |
|                                   |             |                  |
| FUND BALANCE                      |             |                  |
| Statutory Requirement             | \$          | \$479,863        |
| Excess Over Statutory Requirement |             | <u>20,157</u>    |
| Total (Exhibit C-2)               | <u>\$</u>   | <u>\$500,020</u> |

See Note 3 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-2

SINKING FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

For the Fiscal Years Ended June 30, 1983 and 1982

|                                              | <u>1983</u>        | <u>1982</u>       |
|----------------------------------------------|--------------------|-------------------|
| Revenues:                                    |                    |                   |
| Income from Investments (Net)                | \$ 15,623          | \$ 36,563         |
| Total Revenues                               | <u>\$ 15,623</u>   | <u>\$ 36,563</u>  |
| Expenditures:                                |                    |                   |
| Debt Service - Principal Retirement          | \$ 500,000         | \$ _____          |
| Total Expenditures                           | <u>\$ 500,000</u>  | <u>\$ _____</u>   |
| Excess of Revenues over (under) Expenditures | <u>\$(484,377)</u> | <u>\$ 36,563</u>  |
| Other Financing Uses:                        |                    |                   |
| Interfund Transfers                          | \$ 15,643          | \$ 36,543         |
| Total Other Financing Uses                   | <u>\$ 15,643</u>   | <u>\$ 36,543</u>  |
| Increase (Decrease) in Fund Balance          | \$(500,020)        | \$ 20             |
| Fund Balance, July 1                         | <u>500,020</u>     | <u>500,000</u>    |
| Fund Balance, June 30 (Exhibit C-1)          | <u>\$ _____</u>    | <u>\$ 500,020</u> |

See Note 3 to Combined Financial Statements.

FINANCIAL SECTION

Exhibit/  
Schedule

CAPITAL PROJECTS FUNDS:

Bond Capital Fund

|                                                                       |     |
|-----------------------------------------------------------------------|-----|
| Balance Sheets.....                                                   | D-1 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance..... | D-2 |
| Statement of Changes in Financial Position.....                       | D-3 |

CAPITAL PROJECTS FUNDS  
(Exhibits D-1, 2, 3)

Comments

BOND CAPITAL FUND

In accordance with Ch. 127, P.L. 1977, all capital project funds were combined into a single fund, Bond Capital Fund, effective July 1, 1977.

The significant accounting principles and practices are summarized as follows:

- . The financial statements of the Bond Capital Fund are presented on the accrual basis of accounting.
- . Bonds are accounted for as available funds upon authorization of the bond issue by the voters.
- . Federal and municipal grants are accounted for as available funds on the basis of allocations receivable; such grants are payable on a reimbursement basis for allowable project costs, subject to the terms and conditions of the grant agreements.
- . Expenditures are recorded on the basis of liabilities incurred as evidenced by orders drawn on the General Treasurer for expenses applicable to the fiscal year.
- . Purchase commitments are recorded as encumbrances. The amount of unliquidated encumbrances at year end is accounted for as a reservation of Fund Balance.

The purpose of the Bond Capital Fund is to account for the expenditure of general obligation bond proceeds for major construction projects, except for the Highway Construction Program.

Major Construction Highlights

|                                                   | <u>1983</u>  | <u>1982</u>  |
|---------------------------------------------------|--------------|--------------|
| General Bonds and Notes Issued During Fiscal Year | \$45,000,000 | \$80,000,000 |
| General Bonds Unissued                            | 87,794,600   | 89,794,600   |
| Construction Expenditures                         | 15,909,573   | 21,085,916   |
| Funds Available for Construction                  | 85,287,754   | 56,863,199   |
| Federal and Municipal Grants Received             | 1,469,688    | 5,985,281    |



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-1

BOND CAPITAL FUND  
BALANCE SHEETS

June 30, 1983 and 1982

| ASSETS                                              | 1983                 | 1982                 |
|-----------------------------------------------------|----------------------|----------------------|
| Cash (Exhibit D-3)                                  | \$ 158,470           | \$ 271,224           |
| Investments, At Cost                                | 33,790,939           | 12,301,250           |
| State Bonds Authorized and Unissued (Exhibit D-1-1) | 87,294,600           | 89,794,600           |
| Due from Federal and Municipal Governments          | 9,671,465            | 3,249,938            |
| Total Assets                                        | <u>\$130,915,474</u> | <u>\$105,617,012</u> |
|                                                     |                      |                      |
| LIABILITIES AND FUND BALANCE                        |                      |                      |
| Liabilities:                                        |                      |                      |
| Vouchers and Accounts Payable                       | \$ 1,438,474         | \$ 1,032,972         |
| Due to Highway Fund                                 | 41,714,991           | 37,988,817           |
| Unclaimed Checks                                    | 693                  | 1,060                |
| Total Liabilities                                   | <u>\$ 43,154,158</u> | <u>\$ 39,022,849</u> |
| Fund Balance:                                       |                      |                      |
| Reserved for Encumbrances                           | \$ 8,593,882         | \$ 8,696,941         |
| Designated for Incompleted Projects                 | 46,655,655           | 32,773,020           |
| Undesignated                                        | 32,511,779           | 25,124,202           |
| Total Fund Balance (Exhibits D-1-2, D-2)            | <u>\$ 87,761,316</u> | <u>\$ 66,594,163</u> |
| Total Liabilities and Fund Balance                  | <u>\$130,915,474</u> | <u>\$105,617,012</u> |

See Note 3 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-1-1

## BOND CAPITAL FUND

## SCHEDULE OF BONDS AUTHORIZED, ISSUED AND UNISSUED

JUNE 30, 1983

|                                                                                                             | <u>Bonds<br/>Authorized</u> | <u>Bonds<br/>Issued</u> | <u>Bonds<br/>Unissued</u> |
|-------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------|---------------------------|
| Capital Development Fund of 1972 (Chap. 122, P.L. 1972)                                                     | \$ 32,300,000               | \$ 32,300,000           | \$                        |
| Capital Development Fund of 1974 (Chap. 166, P.L. 1974)                                                     | 17,105,000                  | 17,105,000              |                           |
| Capital Development Fund of 1975 (Chap. 20, 24, P.L. 1975)                                                  | 40,250,000                  | 40,250,000              |                           |
| Capital Development Fund of 1976 (Chap. 255, P.L. 1976)                                                     | 23,700,000                  | 23,700,000              |                           |
| Capital Development Fund of 1977 (Chap. 150, P.L. 1977)                                                     | 47,500,000                  | 47,500,000              |                           |
| Capital Development Fund of 1978 (Chap. 239, P. L. 1978)                                                    | 11,700,000                  | 8,700,000               | 3,000,000                 |
| Capital Development Fund of 1980 (Chap. 163, P.L. 1980)                                                     | 14,869,600                  | 6,925,000               | 7,944,600                 |
| Capital Development Fund of 1982 (Chap. 344, 455, P.L. 1982)                                                | 40,500,000                  |                         | 40,500,000                |
| Special Capital Development Fund of 1980 (Chap. 254, P.L. 1980)                                             | 9,775,000                   | 1,175,000               | 8,600,000                 |
| Rhode Island Economic Development Fund of 1979 (Chap. 157, P.L. 1979)                                       | 25,000,000                  | 15,000,000              | 10,000,000                |
| Environmental Quality Improvement Fund (Chap. 156, P.L. 1979)                                               | 15,000,000                  | 5,000,000               | 10,000,000                |
| Handicapped Accessibility Fund (Chap. 166, P.L. 1980)                                                       | 5,250,000                   |                         | 5,250,000                 |
| Hazardous Substances Fund (Chap. 166, P.L. 1980)                                                            | 3,000,000                   | 3,000,000               |                           |
| Agricultural Lands Preservation Fund (Chap. 299, P.L. 1981)                                                 | 2,000,000                   |                         | 2,000,000                 |
| Recreation and Conservation Land Acquisition and<br>Development Fund of 1964 (Chap. 169, P.L. 1964)         | 5,000,000                   | 5,000,000               |                           |
| State Office Building Fund of 1966 (Chap. 168, P.L. 1966)                                                   | 6,700,000                   | 6,700,000               |                           |
| Community Facilities for Mentally Retarded Act of 1967-1970<br>(Chap. 145, P.L. 1967; Chap. 252, P.L. 1970) | 8,000,000                   | 8,000,000               |                           |
| State Aid for Sewage Treatment Facilities Act of 1967<br>(Chap. 198, P.L. 1967)                             | 12,000,000                  | 12,000,000              |                           |
| TOTAL                                                                                                       | <u>\$319,649,600</u>        | <u>\$232,355,000</u>    | <u>\$87,294,600</u>       |

See Note 3 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-1-2

## BOND CAPITAL FUND

SCHEDULE OF FUND BALANCE  
June 30, 1983

|                                                                              | Reserved<br>for<br>Encumbrances | Designated<br>for<br>Incompleted<br>Projects | Undesignated         | Total<br>Fund<br>Balance |
|------------------------------------------------------------------------------|---------------------------------|----------------------------------------------|----------------------|--------------------------|
| Capital Development Fund:                                                    |                                 |                                              |                      |                          |
| Social and Rehabilitative Services                                           | \$ 24,160                       | \$ 55,412                                    | \$                   | \$ 79,572                |
| Transportation                                                               | 241,034                         | 11,314,666                                   | 14,198,081           | 25,753,781               |
| Educational Facilities                                                       | 105,349                         | 1,495,992                                    | 1,430,307            | 3,031,648                |
| Parks and Recreation and Conservation<br>of Natural Resources                | 40,512                          | 590,549                                      | 30                   | 631,091                  |
| Health Facilities                                                            |                                 | 948,774                                      | 31,979               | 980,753                  |
| Mental Health, Retardation, and Hospitals                                    | 1,547,640                       | 11,268,470                                   | 186,573              | 13,002,683               |
| Corrections                                                                  | 37,920                          | 24,389                                       | 8,054                | 70,363                   |
| Children and Their Families                                                  | 104,239                         | 3,813,826                                    |                      | 3,918,065                |
| Board of Governors of Higher Education                                       | 350,448                         | 4,222,722                                    |                      | 4,573,170                |
| State Water Resources Board                                                  | 4,636,011                       | 103,961                                      |                      | 4,739,972                |
| Rhode Island Economic Development Fund of 1979                               |                                 |                                              | 10,000,000           | 10,000,000               |
| Environmental Quality Improvement Fund of 1979                               |                                 | 8,212,958                                    | 6,528,097            | 14,741,055               |
| Handicapped Accessibility Fund of 1980                                       | 1,388,695                       | 1,522,214                                    |                      | 2,910,909                |
| Hazardous Substance Fund of 1980                                             | 117,874                         | 808,879                                      | 128,658              | 1,055,411                |
| Agricultural Lands Preservation Fund                                         |                                 | 2,000,000                                    |                      | 2,000,000                |
| Recreation and Conservation Land Acquisition<br>and Development Fund of 1964 |                                 | 272,843                                      |                      | 272,843                  |
| Total                                                                        | <u>\$ 8,593,882</u>             | <u>\$46,655,655</u>                          | <u>\$ 32,511,779</u> | <u>\$87,761,316</u>      |

See Note 3 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-2

BOND CAPITAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1983 and 1982

|                                            | <u>1983</u>          | <u>1982</u>          |
|--------------------------------------------|----------------------|----------------------|
| Revenues:                                  |                      |                      |
| State Bonds Authorized                     | \$ 42,500,000        | \$                   |
| Federal and Municipal Grant Allotments     | <u>7,891,216</u>     | <u>4,747,758</u>     |
| Total Revenues                             | <u>\$ 50,391,216</u> | <u>\$ 4,747,758</u>  |
| Expenditures:                              |                      |                      |
| Individual and Family Development          | \$ 14,056,475        | \$ 13,652,121        |
| Economic Development                       | 855,799              | 591,620              |
| Transportation                             | 1,483,086            | 6,338,780            |
| Allotments Transferred to the Highway Fund | <u>12,828,703</u>    | <u>9,201,972</u>     |
| Total Expenditures                         | <u>\$ 29,224,063</u> | <u>\$ 29,784,493</u> |
| Increase (Decrease) in Fund Balance        | \$ 21,167,153        | \$ (25,036,735)      |
| Fund Balance, July 1                       | <u>66,594,163</u>    | <u>91,630,898</u>    |
| Fund Balance, June 30 (Exhibit D-1)        | <u>\$ 87,761,316</u> | <u>\$ 66,594,163</u> |

See Note 3 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-3

BOND CAPITAL FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                        | 1983                  | 1982                  |
|--------------------------------------------------------|-----------------------|-----------------------|
| Operations:                                            |                       |                       |
| Cash Received From:                                    |                       |                       |
| Proceeds on Bonds and Notes Issued                     | \$ 45,000,000         | \$ 80,000,000         |
| Federal and Municipal Grants                           | 1,469,688             | 5,985,281             |
| Refund of Expenditures                                 | 34,409                | 276,507               |
|                                                        | <u>\$ 46,504,097</u>  | <u>\$ 86,261,788</u>  |
| Cash Expended For:                                     |                       |                       |
| Individual and Family Development                      | \$ 13,675,210         | \$ 13,339,915         |
| Economic Development                                   | 812,204               | 1,001,809             |
| Transportation                                         | 1,422,159             | 6,744,192             |
|                                                        | <u>15,909,573</u>     | <u>21,085,916</u>     |
| Cash Provided by Operations                            | \$ 30,594,524         | \$ 65,175,872         |
| Other Sources:                                         |                       |                       |
| Premium and Accrued Interest on Bonds and Notes Issued | \$ 77,500             | \$ 135,308            |
| Net Income from Investments                            | 2,553,660             | 2,490,412             |
| Investments Sold and Matured                           | 287,917,751           | 158,626,638           |
| Advance from General Fund                              |                       | 2,000,000             |
| Miscellaneous                                          | 693                   | 1,060                 |
| Total Other Sources                                    | <u>\$290,549,604</u>  | <u>\$163,253,418</u>  |
| Other Uses:                                            |                       |                       |
| Transfer to Highway Fund                               | \$ 9,100,000          | \$ 8,050,000          |
| Investments Purchased                                  | 309,407,440           | 169,827,888           |
| Transfers to General Fund                              | 2,631,160             | 4,626,437             |
| Debt Service                                           | 117,222               | 45,317,264            |
| Miscellaneous                                          | 1,060                 | 717                   |
| Total Other Uses                                       | <u>\$321,256,882</u>  | <u>\$227,822,306</u>  |
| Excess of Other Uses Over Other Sources                | <u>\$(30,707,278)</u> | <u>\$(64,568,888)</u> |
| Increase (Decrease) in Cash                            | \$ (112,754)          | \$ 606,984            |
| Cash, July 1                                           | <u>271,224</u>        | <u>(335,760)</u>      |
| Cash, June 30 (Exhibit D-1)                            | <u>\$ 158,470</u>     | <u>\$ 271,224</u>     |

See Note 3 to Combined Financial Statements.

Parentheses denote red figure.

# FINANCIAL SECTION

| PROPRIETY FUND TYPES                                                             | Exhibit/<br>Schedule |
|----------------------------------------------------------------------------------|----------------------|
| ENTERPRISE FUNDS:                                                                |                      |
| Combining Balance Sheets.....                                                    | E-1                  |
| Combining Statement of Revenues, Expenses, and Changes in Retained Earnings..... | E-2                  |
| Combining Statement of Changes in Financial Position.....                        | E-3                  |
| Blackstone Valley District Fund                                                  |                      |
| Balance Sheets.....                                                              | E-4                  |
| Statement of Revenue, Expense, and Changes in Retained Earnings.....             | E-5                  |
| Statement of Changes in Financial Position.....                                  | E-6                  |
| Industrial Building Mortgage Insurance Fund                                      |                      |
| Balance Sheets.....                                                              | E-7                  |
| Statement of Revenue, Expense, and Changes in Retained Earnings.....             | E-8                  |
| Statement of Changes in Financial Position.....                                  | E-9                  |
| Recreational Building Mortgage Insurance Fund                                    |                      |
| Balance Sheets.....                                                              | E-10                 |
| Statement of Revenue, Expense, and Changes in Retained Earnings.....             | E-11                 |
| Statement of Changes in Financial Position.....                                  | E-12                 |
| Water Development Fund                                                           |                      |
| Balance Sheets.....                                                              | E-13                 |
| Statement of Revenue, Expense, and Changes in Retained Earnings.....             | E-14                 |
| Statement of Changes in Financial Position.....                                  | E-15                 |
| State Lottery Fund                                                               |                      |
| Balance Sheets.....                                                              | E-16                 |
| Statement of Revenue, Expense, and Changes in Retained Earnings.....             | E-17                 |
| Statement of Changes in Financial Position.....                                  | E-18                 |
| R.I. Higher Education Assistance Authority Fund                                  |                      |
| Balance Sheets.....                                                              | E-19                 |
| Statement of Revenue, Expense, and Changes in Retained Earnings.....             | E-20                 |
| Statement of Changes in Financial Position.....                                  | E-21                 |
| Narragansett Bay Water Quality Management District Commission Fund               |                      |
| Balance Sheets.....                                                              | E-22                 |
| Statement of Revenue, Expense, and Changes in Retained Earnings.....             | E-23                 |
| Statement of Changes in Financial Position.....                                  | E-24                 |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-1

COMBINING BALANCE SHEETS  
ALL ENTERPRISE FUNDS

JUNE 30, 1983

| ASSETS                                    | Blackstone<br>Valley<br>District<br>(E-4) | Industrial<br>Building<br>Mortgage<br>Insurance<br>(E-7) | Recreational<br>Building<br>Mortgage<br>Insurance<br>(E-10) | Water<br>Development<br>(E-13) | State<br>Lottery<br>(E-16) | R.I. Higher<br>Education<br>Assistance<br>Authority<br>(E-19) | Narragansett<br>Bay Water<br>Quality<br>Management<br>District<br>(E-22) | Totals               |                      |
|-------------------------------------------|-------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------------------------|----------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------|----------------------|----------------------|
|                                           |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          | Year Ended           |                      |
|                                           |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          | June 30, 1983        | June 30, 1982        |
| Cash (Exhibit 3)                          | \$ 849,398                                | \$ 274,210                                               | \$ 617,014                                                  | \$ 174,291                     | \$ 278,760                 | \$ 97,295                                                     | \$ 725,819                                                               | \$ 3,016,787         | \$ 2,473,561         |
| Investments                               | 3,478,532                                 | 1,703,912                                                |                                                             | 1,400,000                      | 300,000                    | 6,501,145                                                     | 3,473,807                                                                | 16,857,396           | 12,622,028           |
| Receivables:                              |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      |                      |
| Accounts                                  | 2,254,377                                 | 135                                                      | 25,698                                                      | 130,283                        | 671,925                    | 1,151,008                                                     | 5,168,368                                                                | 9,401,794            | 5,278,269            |
| Accrued Interest                          |                                           | 24,205                                                   |                                                             |                                |                            | 141,231                                                       |                                                                          | 165,436              | 213,128              |
| Loans                                     |                                           | 701,793                                                  | 21,253                                                      | 662,099                        |                            | 748,777                                                       |                                                                          | 2,133,922            | 1,875,952            |
| Due from Other Governments <sup>6</sup>   | 88,025                                    |                                                          |                                                             |                                |                            |                                                               | 1,345,307                                                                | 1,433,332            | 919,375              |
| Due from Other Funds                      |                                           |                                                          | 558,000                                                     |                                |                            | 3,977                                                         |                                                                          | 561,977              | 200                  |
| Inventories                               | 15,951                                    |                                                          |                                                             |                                | 181,678                    |                                                               |                                                                          | 197,629              | 334,344              |
| Prepaid Expenses                          | 12,310                                    |                                                          | 6,609                                                       |                                | 66,387                     | 9,152                                                         | 9,440                                                                    | 103,898              | 77,958               |
| Tax Sale Property                         | 255                                       |                                                          |                                                             |                                |                            |                                                               |                                                                          | 255                  | 255                  |
| Land                                      | 381,004                                   |                                                          |                                                             |                                |                            |                                                               | 1,249,000                                                                | 1,630,004            | 1,628,054            |
| Fixed Assets                              | 31,485,328                                | 6,014                                                    |                                                             |                                | 1,803,545                  | 222,892                                                       | 8,890,418                                                                | 47,408,197           | 41,569,069           |
| Accumulated Depreciation                  | (12,384,471)                              | (3,720)                                                  |                                                             |                                | (253,298)                  |                                                               | (1,458,587)                                                              | (14,100,027)         | (11,937,807)         |
| Construction in Progress                  | 1,485,571                                 |                                                          |                                                             |                                |                            |                                                               | 6,546,788                                                                | 8,032,359            | 2,199,245            |
| Organization Expenses                     | 581,386                                   |                                                          |                                                             |                                |                            |                                                               |                                                                          | 581,386              | 921,984              |
| Amortization                              | (280,568)                                 |                                                          |                                                             |                                |                            |                                                               |                                                                          | (280,568)            | (270,878)            |
| <b>Total Assets</b>                       | <b>\$ 27,967,148</b>                      | <b>\$ 2,706,549</b>                                      | <b>\$ 1,228,574</b>                                         | <b>\$ 2,366,673</b>            | <b>\$3,048,996</b>         | <b>\$ 8,875,477</b>                                           | <b>\$ 25,950,360</b>                                                     | <b>\$ 72,143,777</b> | <b>\$ 57,904,737</b> |
| LIABILITIES AND FUND EQUITY               |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      |                      |
| Liabilities:                              |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      |                      |
| Bank Overdraft                            | \$                                        | \$                                                       | \$                                                          | \$                             | \$                         | \$ 72,411                                                     | \$                                                                       | \$ 72,411            | \$                   |
| Accounts and Vouchers Payable             | 115,556                                   | 7,336                                                    | 9,036                                                       | 72,329                         | 303,720                    | 38,511                                                        | 1,887,607                                                                | 2,434,095            | 1,845,045            |
| Accrued Liabilities                       | 293,358                                   | 3,024                                                    | 43,309                                                      |                                | 54,293                     | 8,165                                                         | 749,320                                                                  | 1,151,469            | 651,355              |
| Due to General Fund                       |                                           |                                                          | 700,000                                                     |                                | 521,239                    | 327                                                           | 1,735,000                                                                | 2,956,566            | 1,323,572            |
| Due to Federal Government                 |                                           |                                                          |                                                             |                                |                            | 50,113                                                        |                                                                          | 50,113               | 52,847               |
| Due to Other Funds                        |                                           |                                                          |                                                             |                                |                            | 3,977                                                         |                                                                          | 3,977                |                      |
| Deferred Revenue                          |                                           |                                                          |                                                             |                                | 239,376                    | 117,927                                                       |                                                                          | 357,253              | 484,460              |
| Revenue Bonds Payable                     | 8,600,000                                 |                                                          | 800,000                                                     |                                |                            |                                                               |                                                                          | 9,400,000            | 10,165,000           |
| Loan Payable                              |                                           |                                                          |                                                             |                                |                            |                                                               | 10,057,570                                                               | 10,057,570           | 9,958,258            |
| Other Liabilities                         |                                           |                                                          |                                                             |                                | 472,142                    | 241,205                                                       |                                                                          | 713,347              | 974,118              |
| <b>Total Liabilities</b>                  | <b>\$ 9,008,914</b>                       | <b>\$ 10,360</b>                                         | <b>\$ 1,552,345</b>                                         | <b>\$ 72,329</b>               | <b>\$1,590,720</b>         | <b>\$ 532,636</b>                                             | <b>\$ 14,429,497</b>                                                     | <b>\$ 27,196,801</b> | <b>\$ 25,454,655</b> |
| Fund Equity:                              |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      |                      |
| Reserve for First Mortgage Commitment     | \$                                        | \$                                                       | \$                                                          | \$                             | \$                         | \$                                                            | \$                                                                       | \$                   | \$ 60,000            |
| Contributions for Construction            | 17,181,113                                |                                                          |                                                             |                                |                            |                                                               | 8,151,107                                                                | 25,332,220           | 17,966,843           |
| Retained Earnings (Deficit) (Exhibit E-2) | 1,777,121                                 | 2,696,189                                                | (323,771)                                                   | 2,294,344                      | 1,458,276                  | 8,342,841                                                     | 3,369,756                                                                | 19,614,756           | 14,423,239           |
| <b>Total Fund Equity</b>                  | <b>\$ 18,958,234</b>                      | <b>\$ 2,696,189</b>                                      | <b>\$ (323,771)</b>                                         | <b>\$ 2,294,344</b>            | <b>\$1,458,276</b>         | <b>\$ 8,342,841</b>                                           | <b>\$ 11,520,863</b>                                                     | <b>\$ 44,946,976</b> | <b>\$ 32,450,082</b> |
| <b>Total Liabilities and Fund Equity</b>  | <b>\$ 27,967,148</b>                      | <b>\$ 2,706,549</b>                                      | <b>\$ 1,228,574</b>                                         | <b>\$ 2,366,673</b>            | <b>\$3,048,996</b>         | <b>\$ 8,875,477</b>                                           | <b>\$ 25,950,360</b>                                                     | <b>\$ 72,143,777</b> | <b>\$ 57,904,737</b> |

See Notes 3 and 7 to Combined Financial Statements

Parentheses denote red figure.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
ALL ENTERPRISE FUNDS

Exhibit E-2

For the Fiscal Year Ended June 30, 1983

|                                                                 | Blackstone<br>Valley<br>District<br>(E-5) | Industrial<br>Building<br>Mortgage<br>Insurance<br>(E-8) | Recreational<br>Building<br>Mortgage<br>Insurance<br>(E-11) | Water<br>Development<br>(E-14) | State<br>Lottery<br>(E-17) | R.I. Higher<br>Education<br>Assistance<br>Authority<br>(E-20) | Narragansett<br>Bay Water<br>Quality<br>Management<br>District<br>(E-23) | Totals<br>Year Ended |               |
|-----------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------------------------|----------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------|----------------------|---------------|
|                                                                 |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          | June 30, 1983        | June 30, 1982 |
| Revenues:                                                       |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      |               |
| Sales                                                           | \$4,213,731                               | \$                                                       | \$                                                          | \$                             | \$38,610,099               | \$                                                            | \$                                                                       | \$ 42,823,830        | \$ 37,782,601 |
| Municipal Assessments                                           |                                           |                                                          |                                                             |                                |                            |                                                               | 9,253,533                                                                | 9,253,533            | 1,544,000     |
| Collections of Guarantee Fees                                   |                                           | 120,242                                                  | 169,436                                                     |                                |                            | 943,537                                                       |                                                                          | 1,233,215            | 1,272,525     |
| Appropriation from General Fund                                 |                                           |                                                          |                                                             |                                |                            | 7,456,135                                                     |                                                                          | 7,456,135            | 6,700,919     |
| Federal Grants                                                  |                                           |                                                          |                                                             |                                |                            | 390,948                                                       |                                                                          | 390,948              | 411,738       |
| Lease and Sale of Property,<br>Registration Fees, and Easements |                                           |                                                          |                                                             | 220,626                        |                            |                                                               |                                                                          | 220,626              | 197,171       |
| Interest Earnings                                               | 346,442                                   | 251,317                                                  | 11,076                                                      | 29,826                         | 360,169                    | 767,291                                                       | 521,732                                                                  | 2,287,853            | 1,998,809     |
| Contributions                                                   |                                           |                                                          |                                                             |                                |                            | 20,559                                                        |                                                                          | 20,559               | 18,963        |
| Miscellaneous                                                   | 1,710                                     |                                                          |                                                             |                                |                            | 719,658                                                       | 7,007                                                                    | 728,375              | 589,791       |
| Recoveries on Defaulted Mortgages                               |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      | 25,000        |
| Proceeds from Land Taking                                       |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      | 98,000        |
| Rental Income                                                   |                                           |                                                          |                                                             |                                | 20,400                     |                                                               |                                                                          | 20,400               |               |
| Total Revenues                                                  | \$4,561,883                               | \$ 371,559                                               | \$ 180,512                                                  | \$ 250,452                     | \$38,990,668               | \$10,298,128                                                  | \$ 9,782,272                                                             | \$ 64,435,474        | \$ 50,639,517 |
| Expenses:                                                       |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      |               |
| Supplies, Materials, and Services                               | \$2,347,454                               | \$ 358,051                                               | \$ 9,421                                                    | \$ 144,630                     | \$ 2,474,618               | \$ 1,750,845                                                  | \$ 4,186,114                                                             | \$ 11,271,133        | \$ 6,954,089  |
| Grants, Scholarships and Contract Programs                      |                                           |                                                          |                                                             |                                |                            | 7,383,523                                                     |                                                                          | 7,383,523            | 6,419,029     |
| Prize Awards                                                    |                                           |                                                          |                                                             |                                | 21,725,108                 |                                                               |                                                                          | 21,725,108           | 18,387,202    |
| Default Property Expenditures                                   |                                           |                                                          | 25,567                                                      |                                |                            |                                                               |                                                                          | 25,567               | 30,126        |
| Interest on Bonds and Notes                                     | 612,216                                   |                                                          | 91,665                                                      |                                |                            |                                                               | 1,212,150                                                                | 1,916,031            | 859,387       |
| Depreciation and Amortization                                   | 854,305                                   |                                                          |                                                             |                                |                            | 35,261                                                        | 1,590,816                                                                | 2,480,382            | 1,143,210     |
| Total Expenses                                                  | \$3,813,975                               | \$ 358,051                                               | \$ 126,653                                                  | \$ 144,630                     | \$24,199,726               | \$ 9,169,629                                                  | \$ 6,989,080                                                             | \$ 44,801,744        | \$ 33,793,043 |
| Net Income                                                      | \$ 747,908                                | \$ 13,508                                                | \$ 53,859                                                   | \$ 105,822                     | \$14,790,942               | \$ 1,128,499                                                  | \$ 2,793,192                                                             | \$ 19,633,730        | \$ 16,846,474 |
| Other Changes in Retained Earnings:                             |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                      |               |
| Interfund Transfers                                             |                                           |                                                          |                                                             |                                | (14,442,213)               |                                                               |                                                                          | (14,442,213)         | (13,269,842)  |
| Net Increase in Retained Earnings                               | \$ 747,908                                | \$ 13,508                                                | \$ 53,859                                                   | \$ 105,822                     | \$ 348,729                 | \$ 1,128,499                                                  | \$ 2,793,192                                                             | \$ 5,191,517         | \$ 3,576,632  |
| Retained Earnings (Deficit) - July 1                            | 1,029,213                                 | 2,682,681                                                | (377,630)                                                   | 2,188,522                      | 1,109,547                  | 7,214,342                                                     | 576,564                                                                  | 14,423,239           | 10,846,607    |
| Retained Earnings (Deficit) - June 30 (Exhibit E-1)             | \$1,777,121                               | \$2,696,189                                              | \$ (323,771)                                                | \$ 2,294,344                   | \$ 1,458,276               | \$ 8,342,841                                                  | \$ 3,369,756                                                             | \$ 19,614,756        | \$ 14,423,239 |

See Notes 3 and 7 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION  
ALL ENTERPRISE FUNDS

Exhibit E-3

For the Fiscal Year Ended June 30, 1983

|                                                                      | Blackstone<br>Valley<br>District<br>(E-6) | Industrial<br>Building<br>Mortgage<br>Insurance<br>(E-9) | Recreational<br>Building<br>Mortgage<br>Insurance<br>(E-12) | Water<br>Development<br>(E-15) | State<br>Lottery<br>(E-18) | R.I. Higher<br>Education<br>Assistance<br>Authority<br>(E-21) | Narragansett<br>Bay Water<br>Quality<br>Management<br>District<br>(E-24) | Totals<br>Year Ended  |                       |
|----------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------------------------|----------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------|-----------------------|
|                                                                      |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          | June 30, 1983         | June 30, 1982         |
| <b>Sources of Financial Resources:</b>                               |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                       |                       |
| Operations:                                                          |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                       |                       |
| Sales                                                                | \$ 4,021,318                              | \$                                                       | \$                                                          | \$                             | \$38,439,133               | \$ 943,537                                                    | \$ 4,822,046                                                             | \$ 48,226,034         | \$ 38,563,697         |
| Collections of Mortgage Insurance Premiums                           |                                           | 122,577                                                  | 12,085                                                      |                                |                            |                                                               |                                                                          | 134,662               | 143,220               |
| Intergovernmental Revenue:                                           |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                       |                       |
| Federal                                                              | 38,016                                    |                                                          |                                                             |                                |                            | 390,948                                                       | 1,934,000                                                                | 2,362,964             | 2,472,342             |
| State                                                                | 7,603                                     |                                                          |                                                             |                                |                            |                                                               | 384,300                                                                  | 391,903               | 111,042               |
| Lease and Sale of Property,<br>Registration Fees, and Easements      |                                           |                                                          |                                                             | 157,358                        |                            |                                                               |                                                                          | 157,358               | 194,519               |
| Recoveries on Guaranteed Loans                                       |                                           | 77,096                                                   | 6,810                                                       |                                |                            |                                                               |                                                                          | 83,906                | 141,554               |
| Net Credits to Income                                                | 17,206                                    |                                                          |                                                             |                                |                            | (201,054)                                                     |                                                                          | (183,848)             | (535,730)             |
| <b>Total Financial Resources from Operations</b>                     | <b>\$ 4,084,143</b>                       | <b>\$ 199,673</b>                                        | <b>\$ 18,895</b>                                            | <b>\$ 157,358</b>              | <b>\$38,439,133</b>        | <b>\$ 1,133,431</b>                                           | <b>\$ 7,140,346</b>                                                      | <b>\$ 51,172,979</b>  | <b>\$ 41,090,644</b>  |
| Other Sources:                                                       |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                       |                       |
| Proceeds from Sale of Bonds                                          | \$                                        | \$                                                       | \$                                                          | \$                             | \$                         | \$                                                            | \$ 5,000,000                                                             | \$ 5,000,000          | \$ 1,000,000          |
| Proceeds from Sale of Investments                                    | 12,907,956                                | 8,039,887                                                | 551,000                                                     | 9,754,819                      | 21,650,543                 | 4,555,331                                                     | 20,613,081                                                               | 78,067,617            | 62,485,889            |
| Collections of Loans and Mortgages                                   |                                           |                                                          |                                                             | 183,549                        |                            |                                                               |                                                                          | 183,549               | 363,550               |
| Transfers from General Fund                                          |                                           |                                                          | 299,346                                                     |                                |                            | 7,456,135                                                     | 3,610,000                                                                | 11,365,481            | 7,439,755             |
| Investment Earnings and Other Income                                 | 374,865                                   | 214,344                                                  | 17,907                                                      | 171,753                        | 360,169                    | 1,507,508                                                     | 187,628                                                                  | 2,779,169             | 2,224,528             |
| Changes in Accounts Payable,<br>Accrued Liabilities, and Other - Net |                                           |                                                          |                                                             |                                | 136,268                    |                                                               |                                                                          | 136,268               |                       |
| <b>Total Sources of Financial Resources</b>                          | <b>\$17,311,964</b>                       | <b>\$8,453,904</b>                                       | <b>\$ 882,143</b>                                           | <b>\$10,267,479</b>            | <b>\$60,586,113</b>        | <b>\$14,652,405</b>                                           | <b>\$ 36,551,055</b>                                                     | <b>\$ 148,705,063</b> | <b>\$ 114,604,376</b> |
| <b>Uses of Financial Resources:</b>                                  |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                       |                       |
| Operations:                                                          |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                       |                       |
| Supplies, Materials, and Services                                    | \$ 2,690,472                              | \$ 414,984                                               | \$ 3,114                                                    | \$ 75,695                      | \$24,269,833               | \$ 1,750,845                                                  | \$ 9,296,160                                                             | \$ 38,501,103         | \$ 25,446,160         |
| Grants, Scholarships, and Contract Programs                          |                                           |                                                          |                                                             |                                |                            | 7,383,523                                                     |                                                                          | 7,383,523             | 6,419,029             |
| Payment of Loans                                                     |                                           |                                                          | 32,176                                                      | 100,000                        |                            |                                                               |                                                                          | 132,176               | 1,563,080             |
| Refund of Receipts                                                   | 11,156                                    |                                                          |                                                             | 73                             |                            |                                                               |                                                                          | 11,229                | 24,822                |
| <b>Total Financial Resources for Operations</b>                      | <b>\$ 2,701,628</b>                       | <b>\$ 414,984</b>                                        | <b>\$ 35,290</b>                                            | <b>\$ 175,768</b>              | <b>\$24,269,833</b>        | <b>\$ 9,134,368</b>                                           | <b>\$ 9,296,160</b>                                                      | <b>\$ 46,028,031</b>  | <b>\$ 33,453,091</b>  |
| Other Uses:                                                          |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                       |                       |
| Organization Expense                                                 | \$                                        | \$                                                       | \$                                                          | \$                             | \$                         | \$ 363,325                                                    | \$                                                                       | \$ 363,325            | \$ 518,455            |
| Loans Issued                                                         |                                           |                                                          |                                                             |                                |                            |                                                               |                                                                          |                       | 234,582               |
| Advances Returned to Federal Government                              |                                           |                                                          |                                                             |                                |                            |                                                               | 2,650,000                                                                | 2,650,000             |                       |
| Return of Advance from General Fund                                  |                                           |                                                          | 25,000                                                      |                                |                            |                                                               |                                                                          | 25,000                | 393,875               |
| Acquisition of Foreclosed Property                                   |                                           |                                                          | 299,000                                                     |                                |                            |                                                               |                                                                          | 1,482,525             | 1,092,764             |
| Payment of Debt                                                      | 1,183,525                                 |                                                          | 313,000                                                     |                                |                            |                                                               |                                                                          | 82,325,422            | 63,652,024            |
| Purchase of Investments                                              | 13,351,596                                | 7,888,799                                                |                                                             | 10,184,819                     | 21,435,700                 | 5,064,620                                                     | 24,086,888                                                               | 14,210,746            | 13,418,373            |
| Interfund Transfers                                                  |                                           |                                                          |                                                             | 141,854                        | 14,068,892                 |                                                               |                                                                          | 1,076,790             | 763,512               |
| Fixed Assets                                                         |                                           |                                                          |                                                             |                                | 872,799                    | 203,491                                                       |                                                                          |                       |                       |
| <b>Total Uses of Financial Resources</b>                             | <b>\$17,236,749</b>                       | <b>\$8,303,783</b>                                       | <b>\$ 672,290</b>                                           | <b>\$10,502,441</b>            | <b>\$60,647,224</b>        | <b>\$14,766,304</b>                                           | <b>\$ 36,033,048</b>                                                     | <b>\$ 148,161,839</b> | <b>\$ 113,526,676</b> |
| <b>Increase (Decrease) in Cash</b>                                   | <b>\$ 75,215</b>                          | <b>\$ 150,121</b>                                        | <b>\$ 209,853</b>                                           | <b>\$ (234,962)</b>            | <b>\$ (61,111)</b>         | <b>\$ (113,899)</b>                                           | <b>\$ 518,007</b>                                                        | <b>\$ 543,224</b>     | <b>\$ 1,077,700</b>   |
| <b>Cash, JULY 1</b>                                                  | <b>773,483</b>                            | <b>124,089</b>                                           | <b>407,159</b>                                              | <b>409,253</b>                 | <b>339,871</b>             | <b>211,194</b>                                                | <b>207,812</b>                                                           | <b>2,472,861</b>      | <b>1,395,161</b>      |
| <b>Cash, JUNE 30 (Exhibit E-1)</b>                                   | <b>\$ 848,698</b>                         | <b>\$ 274,210</b>                                        | <b>\$ 617,012</b>                                           | <b>\$ 174,291</b>              | <b>\$ 278,760</b>          | <b>\$ 97,295</b>                                              | <b>\$ 725,819</b>                                                        | <b>\$ 3,016,085</b>   | <b>\$ 2,472,861</b>   |

See Notes 3 and 7 to Combined Financial Statements.  
Parentheses denote red figure.

## Comments

### BLACKSTONE VALLEY DISTRICT FUND

(Exhibits E-4, 5, 6)

The statements appearing in this report for this Fund are prepared on the full accrual basis in accordance with national standards of governmental accounting for self-supporting utility funds.

For the 1983 fiscal year, the Commission experienced a profit on the accrual accounting basis in the amount of \$747,908, which is basically attributed to the following:

1. A rate increase adopted by the Commission on August 5, 1981 after a study conducted by the engineering firm of Anderson-Nichols, Inc. and a public hearing held on July 23, 1981. The new rate schedule became effective September 1, 1981. The full effect of the rate increase was realized in the 1983 fiscal year.
2. Budgetary savings by improving efficiency of plant operations.
3. Favorable rates received on investments of idle cash.

The Commission was awarded a federal grant in the amount of \$4,085,000 for a portion of the planned additions and modifications to the Bucklin Point Sewage Treatment Plant. The Commission has started construction amounting to \$5,500,000, of which \$817,000 will be paid by the State and the remainder will be paid by the Commission.

#### Revenue Recognition

The Commission accounts for revenue as earned on the basis of sewer usage during its fiscal year. It bills its customers annually on a cycle basis for usage during twelve-month periods ending within its fiscal year. Accordingly, at year end, usage since the last cycle billing dates is determined, priced in accordance with its rate schedule, and the resultant amount is accounted for as revenue and unbilled accounts receivable.

#### Inventories

Inventories are priced at cost.

#### Utility Plant

Utility plant is stated at cost. Depreciation is provided by use of the straight-line method over the estimated useful lives of the related assets.

#### Organization Expense

Organization expense is amortized over a 60-year period ending June 30, 2014.

Comments  
BLACKSTONE VALLEY DISTRICT FUND  
 (Exhibits E-4, 5, 6, cont'd)

Employee Benefit - Pension Expense

Employees of the Blackstone Valley District Commission are members of the State retirement system which requires that both the Commission and the employees make contributions under the plan.

Pension contributions are based on actuarially computed percentages applied to salaries paid. The Commission's contributions amounted to \$94,279 in 1983 and \$91,125 in 1982.

Summary of Operations

|                                         | <u>1983</u> | <u>1982</u> | <u>Increase</u> |
|-----------------------------------------|-------------|-------------|-----------------|
| Operating Revenue-Sewer Use Assessments | \$4,213,731 | \$3,952,878 | \$260,853       |
| Net Income                              | 747,908     | 371,238     | 376,670         |
| Retained Earnings                       | 1,777,121   | 1,029,213   | 747,908         |

Bond Retirements during the year were \$565,000. Bonded Debt on June 30, 1983 is \$8,600,000. Following is a schedule of Debt Service Requirements to Maturity.

| <u>Fiscal<br/>Year</u> | <u>Principal</u>   | <u>Interest</u>    | <u>Requirements</u>  |
|------------------------|--------------------|--------------------|----------------------|
| 1984                   | 590,000            | 594,635            | 1,184,635            |
| 1985                   | 615,000            | 566,495            | 1,181,495            |
| 1986                   | 650,000            | 535,265            | 1,185,265            |
| 1987                   | 685,000            | 502,223            | 1,187,223            |
| 1988                   | 720,000            | 466,920            | 1,186,920            |
| 1989                   | 760,000            | 425,757            | 1,185,757            |
| 1990                   | 805,000            | 381,935            | 1,186,935            |
| 1991                   | 855,000            | 319,073            | 1,174,073            |
| 1992                   | 920,000            | 235,745            | 1,155,745            |
| 1993                   | 990,000            | 138,080            | 1,128,080            |
| 1994                   | 565,000            | 60,540             | 625,540              |
| 1995                   | 215,000            | 27,277             | 242,277              |
| 1996                   | 230,000            | 14,100             | 244,100              |
|                        | <u>\$8,600,000</u> | <u>\$4,268,045</u> | <u>\$ 12,868,045</u> |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-4

BLACKSTONE VALLEY DISTRICT FUND  
BALANCE SHEETS

June 30, 1983 and 1982

| ASSETS                                                                                         | 1983                | 1982                |
|------------------------------------------------------------------------------------------------|---------------------|---------------------|
| Current Assets:                                                                                |                     |                     |
| Cash with General Treasurer (Exhibit E-6)                                                      | \$ 848,698          | \$ 773,483          |
| Imprest Cash                                                                                   | 700                 | 700                 |
| Investments at Cost, Plus Accrued Interest                                                     | 3,478,532           | 3,030,863           |
| Due from Federal and State Governments                                                         | 88,025              | 109,495             |
| Accounts Receivable                                                                            | 2,254,377           | 2,018,582           |
| Tax Sale Property                                                                              | 255                 | 255                 |
| Operating Supplies Inventory                                                                   | 15,951              | 17,408              |
| Prepaid Insurance                                                                              | 12,310              | 11,703              |
| Total Current Assets                                                                           | \$ 6,698,848        | \$ 5,962,489        |
| Utility Plant in Service:                                                                      |                     |                     |
| Plant, Machinery, and Equipment                                                                | \$31,485,328        | \$31,420,401        |
| Less: Accumulated Depreciation                                                                 | <u>12,384,421</u>   | <u>11,539,806</u>   |
|                                                                                                | \$19,100,907        | \$19,880,595        |
| Land, Easements, etc.                                                                          | <u>381,004</u>      | <u>379,054</u>      |
| Total Utility Plant in Service                                                                 | 19,481,911          | 20,259,649          |
| Construction in Progress                                                                       | 1,485,571           | 1,285,908           |
| Organization Expense                                                                           | \$ 581,386          | \$ 581,386          |
| Less: Amortization                                                                             | <u>280,568</u>      | <u>270,878</u>      |
|                                                                                                | 300,818             | 310,508             |
| Total Assets                                                                                   | <u>\$27,967,148</u> | <u>\$27,818,554</u> |
| LIABILITIES AND FUND EQUITY                                                                    |                     |                     |
| Current Liabilities:                                                                           |                     |                     |
| Revenue Bonds Payable (Due within one year)                                                    | \$ 590,000          | \$ 565,000          |
| Accounts Payable                                                                               | 115,556             | 183,956             |
| Accrued Wages Payable                                                                          | 57,063              | 40,818              |
| Accrued Interest on Bonded Indebtedness                                                        | <u>236,295</u>      | <u>242,604</u>      |
| Total Current Liabilities                                                                      | \$ 998,914          | \$ 1,032,378        |
| Long-Term Liabilities:                                                                         |                     |                     |
| Revenue Bonds Payable - Guaranteed by State<br>(Authorized \$26,800,000 - Issued \$27,900,000) | <u>8,010,000</u>    | <u>8,600,000</u>    |
| Total Liabilities                                                                              | <u>\$ 9,008,914</u> | <u>\$ 9,632,378</u> |
| Fund Equity:                                                                                   |                     |                     |
| Contributions from Federal and State<br>Governments for Construction                           | \$17,181,113        | \$17,156,963        |
| Retained Earnings (Exhibit E-5)                                                                | <u>1,777,121</u>    | <u>1,029,217</u>    |
| Total Fund Equity                                                                              | <u>\$18,958,234</u> | <u>\$18,186,176</u> |
| Total Liabilities and Fund Equity                                                              | <u>\$27,967,148</u> | <u>\$27,818,554</u> |

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-5

BLACKSTONE VALLEY DISTRICT FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                                       | <u>1983</u>        | <u>1982</u>        |
|-----------------------------------------------------------------------|--------------------|--------------------|
| Operating Revenue:                                                    |                    |                    |
| Sewer Use Charges                                                     | <u>\$4,213,731</u> | <u>\$3,952,878</u> |
| Operating Revenue Deductions before<br>Depreciation and Amortization: |                    |                    |
| Administrative Expenses                                               | \$ 267,007         | \$ 284,982         |
| Maintenance Expenses                                                  | <u>2,080,447</u>   | <u>2,128,576</u>   |
| Total                                                                 | <u>\$2,347,454</u> | <u>\$2,413,558</u> |
| Net Operating Income before<br>Depreciation and Amortization          | <u>\$1,866,277</u> | <u>\$1,539,320</u> |
| Depreciation of Sewers, Plants, and Equipment                         | \$ 844,615         | \$ 844,208         |
| Amortization of Organization Expenses                                 | <u>9,690</u>       | <u>9,690</u>       |
|                                                                       | <u>\$ 854,305</u>  | <u>\$ 853,898</u>  |
| Net Operating Income                                                  | <u>\$1,011,972</u> | <u>\$ 685,422</u>  |
| Non-Operating Income:                                                 |                    |                    |
| Interest Earnings on Collections                                      | \$ 22,887          | \$ 10,351          |
| Investment Earnings                                                   | 323,555            | 246,788            |
| Miscellaneous                                                         | <u>1,710</u>       | <u>4,315</u>       |
|                                                                       | <u>\$ 348,152</u>  | <u>\$ 261,454</u>  |
|                                                                       | <u>\$1,360,124</u> | <u>\$ 946,876</u>  |
| Non-Operating Expenses:                                               |                    |                    |
| Interest on Bonds                                                     | <u>612,216</u>     | <u>575,638</u>     |
| Net Income                                                            | \$ 747,908         | \$ 371,238         |
| Retained Earnings, July 1                                             | <u>1,029,213</u>   | <u>657,975</u>     |
| Retained Earnings, June 30 (Exhibit E-4)                              | <u>\$1,777,121</u> | <u>\$1,029,213</u> |

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-6

BLACKSTONE VALLEY DISTRICT FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                       | <u>1983</u>         | <u>1982</u>         |
|-------------------------------------------------------|---------------------|---------------------|
| OPERATIONS:                                           |                     |                     |
| Cash Received From:                                   |                     |                     |
| State Aid-Sewage Treatment Facilities                 | \$ 7,603            | \$ 111,042          |
| Federal Grants-Sewage Treatment Facilities            | 38,016              | 292,728             |
| Collection of Sewer Assessments                       | 4,021,318           | 3,783,319           |
| Miscellaneous Receipts                                | 7,664               | 14,969              |
| Expenditure Refunds                                   | 9,542               | 929                 |
| Total                                                 | <u>\$ 4,084,143</u> | <u>\$ 4,202,987</u> |
| Cash Expended For:                                    |                     |                     |
| Personal Services and Employee Benefit Programs       | \$ 1,147,860        | \$ 1,167,963        |
| Utility Plant in Service and Construction in Progress | 289,984             | 193,640             |
| Supplies, Materials, and Expenses                     | 1,252,628           | 1,228,759           |
| Refunds of Receipts                                   | 11,156              | 4,822               |
| Total                                                 | <u>\$ 2,701,628</u> | <u>\$ 2,595,184</u> |
| Cash Provided by Operations                           | <u>\$ 1,382,515</u> | <u>\$ 1,607,803</u> |
| OTHER SOURCES:                                        |                     |                     |
| Proceeds from Sale of Investments                     | \$12,902,956        | \$ 7,365,000        |
| Proceeds from Sale of Bonds                           |                     | 2,500,000           |
| Investment Earnings                                   | 324,525             | 215,925             |
| Accrued Interest on Bonds Issued                      |                     | 6,251               |
| Collection Expense Reimbursements                     | 340                 | 232                 |
| Total Other Sources                                   | <u>\$13,227,821</u> | <u>\$10,087,408</u> |
| OTHER USES:                                           |                     |                     |
| Purchase of Investments                               | \$13,351,596        | \$10,365,000        |
| Bonds Retired                                         | 565,000             | 550,000             |
| Interest Paid on Bonds Payable                        | 618,525             | 494,181             |
| Total Other Uses                                      | <u>\$14,535,121</u> | <u>\$11,409,181</u> |
| Excess of Other Uses over Other Sources               | <u>\$ 1,307,300</u> | <u>\$ 1,321,773</u> |
| Increase in Cash                                      | \$ 75,215           | \$ 286,030          |
| CASH, July 1                                          | <u>773,483</u>      | <u>487,453</u>      |
| CASH, June 30 (Exhibit E-4)                           | <u>\$ 848,698</u>   | <u>\$ 773,483</u>   |

See Notes 3 and 7 to Combined Financial Statements.



Comments

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND

-(Exhibits E-7, 8, 9)

Organization

The Rhode Island Industrial Building Authority is authorized to insure first mortgages and Industrial Revenue Bonds contracted by local development corporations and the Rhode Island Industrial Facilities Corporation up to a maximum of \$80,000,000. On June 3, 1979, the Authority was also authorized to insure loans for rehabilitation of real estate subject to all previous limitations. At June 30, 1983, there was approximately \$44,400,000 available to insure additional mortgages.

The fund balance at June 30, 1983 and 1982 represents revenues accumulated in excess of expenses and will be used to offset future losses of the Authority. In accordance with Section 42, Chapter 34, Paragraph 3 of the legislative act creating the Authority, any losses realized in excess of the fund balance will be funded by the State of Rhode Island.

Status of Program

|                                          | June 30             |                     |
|------------------------------------------|---------------------|---------------------|
|                                          | 1983                | 1982                |
| Mortgage Insurance Authorization         | <u>\$80,000,000</u> | <u>\$80,000,000</u> |
| Insured Mortgage Balances                | \$24,540,295        | \$24,101,885        |
| Committed to Insure Additional Mortgages | <u>11,098,000</u>   | <u>9,233,000</u>    |
| Total                                    | <u>\$35,638,295</u> | <u>\$33,334,885</u> |
| Available for Future Commitments         | <u>\$44,361,705</u> | <u>\$46,665,115</u> |

Basis of Accounting

The Rhode Island Industrial Building Authority (Authority) uses the accrual basis of accounting which is required for self-supporting governmental units.

Depreciation

Depreciation of office equipment is provided over the estimated useful lives of the assets on the straight-line basis.

### Comments

#### INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND (cont'd)

##### Losses on Mortgage Insurance Agreements

Losses on mortgage insurance agreements are recognized when the amount of loss is determined and occurrence is probable.

##### Cash

Cash includes an Imprest Cash Fund of \$29,955 in Fiscal year 1983 and \$16,026 in Fiscal year 1982.

##### Mortgages Receivable

During April, 1982, the Authority granted a first mortgage to SSP Realty Associates in the amount of \$729,000 to purchase an insured project that had been defaulted. The original mortgage amount included a second mortgage of \$306,800; the balance of a defaulted first mortgage paid by the Authority to Rhode Island Hospital Trust National Bank in the amount of \$317,500; \$44,700 recovery of expenses paid by the Authority in connection with the foreclosure, and \$60,000 of new funds used by SSP Realty Associates for repairs to the building.

The mortgage provides for amortization of \$679,000 over fifteen years and \$50,000 over five years, both at 8½ percent per annum. The combined payment of principal and interest is \$10,147 monthly. The balance of the mortgages at June 30, 1983 is \$701,793.

##### Loss Contingencies

During the fiscal year ended June 30, 1983, the Rhode Island Industrial Building Authority continued to make principal, interest, and expense payments in connection with the defunct Star City Glass Co. project. Payments included mortgage principal of \$75,000, interest of \$64,400, insurance of \$20,500, property and fire taxes of \$88,000, legal fees of \$4,800, repairs and maintenance of \$14,275, and other miscellaneous expenses of \$1,574. The total payments made on behalf of this project for fiscal years ended June 30, 1983 and June 30, 1982 were \$269,050 and \$66,084, respectively. The aggregate principal balances of the insured mortgages at June 30, 1983 were \$875,174 as compared with \$950,684 at June 30, 1982. The Authority made additional principal and interest payments amounting to \$34,220 during July, 1983. The Authority has entered into a listing agreement with a realtor for an asking price of approximately \$1,300,000 less a commission of approximately four and one half percent. The total aggregate amount of any loss is not determinable at this time.

Another insured project, Ortex Industries, filed Chapter 11, in New Jersey during April of 1982. No insurance premium payments have been received since March, 1982. The balance of the guaranteed first mortgage at June 30, 1983 and June 30, 1982 was \$21,666. Legal expenses totaling \$1,675 were paid during the fiscal year.

The Authority has been notified by Old Stone Bank that a balloon payment of \$31,000, due in June, 1983, on another insured project (General Concrete, Inc.) was not made. Officials of the Authority are presently negotiating with the bank and General Concrete, Inc. in an attempt to remedy the situation without loss to the Rhode Island Industrial Building Authority.

Comments

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND (cont'd)

Loss Contingencies (cont'd)

In June, 1983, Rhode Island Lithograph was granted protection under Chapter XI of the Federal Bankruptcy Act. The balance of the insured mortgage at June 30, 1983, was \$391,320. Principal and interest payments remain current. The amount of any potential loss is undeterminable at this time.

Litigation

The Authority is one of several defendants in a law suit brought by a potential buyer of the Star City Glass, Co. project. The suit requests return of a \$25,000 deposit the Authority received in connection with a contemplated sale. The suit also requests interest at the rate of twelve percent per annum from January, 1982.

Since the outcome of the suit is undeterminable at this time, no provision in the financial statements is considered necessary.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-7

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND  
BALANCE SHEET

June 30, 1983 and 1982

| ASSETS                                                                                             | <u>1983</u>        | <u>1982</u>        |
|----------------------------------------------------------------------------------------------------|--------------------|--------------------|
| Cash (Exhibit E-9)                                                                                 | \$ 274,210*        | \$ 124,089*        |
| Investments at Cost, which approximates Market Value                                               | 1,703,912          | 1,855,000          |
| Receivables:                                                                                       |                    |                    |
| Accrued Interest                                                                                   | 24,205             | 38,908             |
| Accounts Receivable                                                                                | 135                | 2,471              |
| Mortgage Notes Receivable                                                                          | 701,793            | 723,599            |
| Office Equipment, at cost (net of accumulated depreciation of \$3,720 in 1983 and \$2,332 in 1982) | <u>2,294</u>       | <u>3,537</u>       |
| Total Assets                                                                                       | <u>\$2,706,549</u> | <u>\$2,747,604</u> |
|                                                                                                    |                    |                    |
| LIABILITIES AND RETAINED EARNINGS                                                                  |                    |                    |
| Vouchers and Accounts Payable                                                                      | \$ 7,336           | \$ 2,209           |
| Accrued Payroll and Payroll Taxes                                                                  | <u>3,024</u>       | <u>2,714</u>       |
| Total Liabilities                                                                                  | \$ 10,360          | \$ 4,923           |
| Reserve for First Mortgage Commitment                                                              |                    | 60,000             |
| Retained Earnings (Exhibit E-8)                                                                    | <u>2,696,189</u>   | <u>2,682,681</u>   |
| Total Liabilities and Retained Earnings                                                            | <u>\$2,706,549</u> | <u>\$2,747,604</u> |

\*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-8

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                 | <u>1983</u>        | <u>1982</u>        |
|-------------------------------------------------|--------------------|--------------------|
| Operating Revenues:                             |                    |                    |
| Mortgage Insurance Premiums                     | \$ 120,242         | \$ 131,165         |
| Interest:                                       |                    |                    |
| Investments                                     | 189,683            | 336,486            |
| Mortgage                                        | 61,634             | 9,315              |
| Recovery on Defaulted Mortgage                  |                    | 25,000             |
| Total Operating Revenue                         | <u>\$ 371,559</u>  | <u>\$ 501,966</u>  |
| Operating Expenses:                             |                    |                    |
| Loss on Mortgage Insurance Agreements           | \$ 270,724         | \$ 126,543         |
| Supplies, Materials, Services, and Depreciation | <u>87,327</u>      | <u>41,264</u>      |
| Total Operating Expenses                        | <u>\$ 358,051</u>  | <u>\$ 217,807</u>  |
| Net Income                                      | \$ 13,508          | \$ 284,159         |
| Retained Earnings, July 1                       | <u>2,682,681</u>   | <u>2,398,522</u>   |
| Retained Earnings, June 30 (Exhibit E-7)        | <u>\$2,696,189</u> | <u>\$2,682,681</u> |

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-9

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                 | <u>1983</u>        | <u>1982</u>        |
|-------------------------------------------------|--------------------|--------------------|
| Operations:                                     |                    |                    |
| Cash Received From:                             |                    |                    |
| Collections of Mortgage Insurance Premiums      | \$ 122,577         | \$ 129,933         |
| Recoveries on Guaranteed Loans and Expenditures | <u>77,096</u>      | <u>124,931</u>     |
|                                                 | \$ 199,673         | \$ 254,864         |
| Cash Expended For:                              |                    |                    |
| Materials, Supplies, and Services               | \$ 127,417         | \$ 162,242         |
| Payments of Guaranteed Loan Expenses            | <u>287,567</u>     | <u>472,298</u>     |
| Recovery Refund                                 |                    | <u>5,000</u>       |
|                                                 | \$ 414,984         | \$ 639,540         |
| Cash Provided (Used) By Operations              | \$ (215,311)       | \$ (384,676)       |
| Other Sources:                                  |                    |                    |
| Proceeds from Sale of Investments               | \$8,039,887        | \$8,332,000        |
| Investment Income                               | <u>214,344</u>     | <u>322,008</u>     |
| Total Other Sources                             | \$8,254,231        | \$8,654,008        |
|                                                 | \$8,038,920        | \$8,269,332        |
| Other Uses:                                     |                    |                    |
| Purchase of Investments                         | \$7,888,799        | \$8,247,000        |
| Total Other Uses                                | \$7,888,799        | \$8,247,000        |
| Increase (Decrease) in Cash                     | \$ 150,121         | \$ 22,332          |
| Cash, July 1                                    | <u>124,089</u>     | <u>101,757</u>     |
| Cash, June 30 (Exhibit E-7)                     | <u>\$ 274,210*</u> | <u>\$ 124,089*</u> |

\*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.

## Comments

### RECREATIONAL BUILDING MORTGAGE INSURANCE FUND (Exhibits E-10, 11, 12)

#### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Organization

The Rhode Island Recreational Building Authority (RIRBA) was created in 1965 under Section 42-38-1 of the General Laws. RIRBA guarantees mortgage loans and industrial revenue bonds granted to investors in recreational projects by financial institutions and the Rhode Island Industrial Facilities Corporation. By insuring the payment of these balances, the Authority encourages the granting of the mortgage loans to ventures which would otherwise have difficulty in securing conventional financing.

Initially, the Authority was authorized to guarantee mortgage loans not to exceed 75% of the project cost with a limit of \$1,000,000 for each project and an aggregate guarantee limit set at \$5,000,000. The authorized mortgage guarantee ceilings were increased by referendum on November 6, 1973 in a special election. Currently, the limits are \$5,000,000 per project with an aggregate guarantee limit of \$20,000,000. The amount of mortgage balances guaranteed by the Authority at June 30, 1983 and 1982 is approximately \$2,900,000 and \$3,000,000, respectively.

##### Basis of Accounting

The Authority uses the accrual basis of accounting as required for self-supporting governmental units.

##### NOTE RECEIVABLE

The Authority is the holder of a non-interest bearing note in the amount of \$21,253 payable September 24, 1996. The corporate maker of the note is an insured project which assumed, under the conditions of the guarantee, indebtedness of a previously insured project. Repayment of the note has been personally guaranteed by an officer of the corporation.

##### BONDS PAYABLE

On September 22, 1981, the State of Rhode Island on behalf of the Rhode Island Recreational Building Authority issued bonds designated "General Obligation Bond - The Recreational Building Authority Loan" in the amount of \$1,000,000. The bonds are guaranteed by a pledge of the faith and credit of the State of Rhode Island and Providence Plantations and are accounted for in the records of the Authority. Annual principal payments of \$200,000 are due on September 1. Interest payments at the rate of 11% per year are required to be paid semi-annually on March 1 and September 1. The bonds will mature on September 1, 1986.



Comments (cont'd.)

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND

(Exhibits E-10, 11, 12 cont'd)

INVESTMENTS

The Mid-State Recreation property, capitalized in the prior year as a result of a foreclosure, was leased during fiscal 1983 to the Rhode Island Department of Transportation (Lessee). The intent of the lease agreement is to allow RIRBA to transfer title to the lessee and to recover the costs associated with the default by and foreclosure on this project.

The terms of the lease require total payments of \$558,000 in five annual installments of \$111,600, commencing on August 31, 1983. The total installments of \$558,000 have been recognized as a receivable. The difference between the cost of the Mid-State property and the total amount of the installment payments due from the Department of Recreation has been recognized as revenue in 1983 as follows:

|                                                                      |                  |
|----------------------------------------------------------------------|------------------|
| Installments due from Department of Transportation .....             | \$558,000        |
| Book value of Mid-State Recreation property .....                    | <u>407,851</u>   |
| Recovery of expenses incurred on Mid-state Recreation property ..... | <u>\$150,149</u> |

On October 18, 1983, a judgement was rendered in favor of the Town of East Greenwich and against the Authority for real estate taxes incurred on the Mid-State Recreation property. The Authority has been ordered to pay \$13,976 in prior years' taxes. This amount has been added to the carrying cost of the Mid-State property capitalized during 1982. The book value of the property was computed as follows:

|                                                 |                  |
|-------------------------------------------------|------------------|
| Costs of property capitalized during 1982 ..... | \$393,875        |
| Additional real estate taxes incurred .....     | <u>13,976</u>    |
| Adjusted cost of property .....                 | <u>\$407,851</u> |

The accompanying financial statements at June 30, 1983 include the effects of the settlement.

FORECLOSURE

A project, Narragansett Tennis Club, with a mortgage balance insured by the Authority, has been delinquent in its mortgage payments. On June 4, 1983, the Authority made a deposit of \$25,000 to commence foreclosure proceedings on the project. The foreclosure was accomplished and the Authority acquired title to the land and building on August 10, 1983 at a total cost of \$565,000.

The property was subsequently sold to the Narragansett Electric Company for \$570,000 on September 12, 1983.

Comments (cont'd.)

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND  
(Exhibits E-10, 11, 12 cont'd)

CONTINGENCIES

There is presently pending separate civil actions against a former project owner and the mortgagee bank in connection with a loss approximating \$400,000 on a guaranteed project. The loss has been charged to the fund's operations during a previous period. The extent of any recovery is not presently determinable.

LAND

During fiscal 1983, the Authority acquired title to approximately two acres of land as a result of a default occurring in a prior year. The ensuing lease agreement with United States of America involved a lease of only a portion of the land. The unleased land became the property of the Authority. Since the fair market value of the unleased land is not presently determinable, the land has a carrying cost of zero on the records of the Authority.

ADMINISTRATIVE EXPENSES

Certain administrative expenses including salaries incurred by the Authority are paid by the Rhode Island Industrial Building Authority. No allocation of such expenses to the Authority has been made.

Status of Program

|                                   | June 30             |                     |
|-----------------------------------|---------------------|---------------------|
|                                   | 1983                | 1982                |
| Mortgage Insurance Authorization  | \$19,300,000        | \$19,599,346        |
| Insured Mortgage Balances         | <u>2,855,794</u>    | <u>3,052,137</u>    |
| Available for Further Commitments | <u>\$16,444,206</u> | <u>\$16,547,214</u> |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-10

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND  
BALANCE SHEETS

June 30, 1983 and 1982

| ASSETS                                                    | 1983                | 1982                |
|-----------------------------------------------------------|---------------------|---------------------|
| Cash with General Treasurer (Exhibit E-12)                | \$ 617,014          | \$ 407,159          |
| Investments                                               |                     | 223,000             |
| Note Receivable                                           | 21,253              | 21,253              |
| Receivable from Department of Transportation              | 558,000             |                     |
| Mortgage Insurance Premiums Receivable                    | 698                 | 308                 |
| Funds on Deposit - Narragansett Tennis Club               | 25,000              |                     |
| Accrued Interest Receivable on Investments                |                     | 1,826               |
| Land and Building                                         |                     | 393,875             |
| Prepaid Insurance                                         | 6,609               |                     |
| Total Assets                                              | <u>\$1,228,574</u>  | <u>\$1,062,421</u>  |
|                                                           |                     |                     |
| LIABILITIES AND DEFICIT                                   |                     |                     |
| Liabilities:                                              |                     |                     |
| Accounts Payable                                          | \$ 9,036            | \$ 2,729            |
| Accrued Interest Payable                                  | 29,333              | 36,668              |
| Accrued Real Estate Taxes Payable                         | 13,976              |                     |
| Advances Payable to Department<br>of Economic Development | 700,000             | 400,654             |
| Revenue Bonds Payable                                     | 800,000             | 1,000,000           |
| Total Liabilities                                         | <u>\$1,552,345</u>  | <u>\$1,440,051</u>  |
| Deficit (Exhibit E-11)                                    | <u>\$ (323,771)</u> | <u>\$ (377,630)</u> |
| Total Liabilities and Deficit                             | <u>\$1,228,574</u>  | <u>\$1,062,421</u>  |

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-11

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (DEFICIT)

For the Fiscal Years Ended June 30, 1983 and 1982

|                                        | <u>1983</u>               | <u>1982</u>               |
|----------------------------------------|---------------------------|---------------------------|
| Operating Revenue:                     |                           |                           |
| Mortgage Insurance Premiums            | \$ 12,477                 | \$ 13,277                 |
| Rental and Recoveries-Default Property | <u>156,959</u>            | <u>3,045</u>              |
|                                        | \$ 169,436                | \$ 16,322                 |
| Operating Revenue Deductions:          |                           |                           |
| Supplies, Materials and Services       | \$ 9,421                  | \$ 12,207                 |
| Default Property Expenditures          | <u>25,567</u>             | <u>30,126</u>             |
|                                        | <u>34,988</u>             | <u>42,333</u>             |
| Income (Loss) from Operations          | \$ 134,448                | \$ (26,011)               |
| Non-Operating Revenue:                 |                           |                           |
| Income from Investments                | <u>11,076</u>             | <u>29,555</u>             |
|                                        | \$ 145,524                | \$ 3,544                  |
| Non-Operating Revenue Deductions:      |                           |                           |
| Interest on Bonds                      | <u>91,665</u>             | <u>85,251</u>             |
| Net Income (Loss)                      | \$ 53,859                 | \$ (81,707)               |
| Deficit July 1                         | <u>(377,630)</u>          | <u>(295,923)</u>          |
| Deficit June 30 (Exhibit E-10)         | <u><u>\$(323,771)</u></u> | <u><u>\$(377,630)</u></u> |

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-12

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1983 and 1982

|                                           | 1983               | 1982               |
|-------------------------------------------|--------------------|--------------------|
| Operations:                               |                    |                    |
| Cash Received From:                       |                    |                    |
| Collection of Mortgage Insurance Premiums | \$ 12,085          | \$ 13,287          |
| Rental and Recoveries of Default Property | 6,810              | 16,623             |
|                                           | <u>\$ 18,895</u>   | <u>\$ 29,910</u>   |
| Cash Expended For:                        |                    |                    |
| Materials, Supplies and Services          | \$ 3,114           | \$ 10,405          |
| Default Property Expenditures             | 32,176             | 31,427             |
| Recovery Refund                           |                    | 15,000             |
|                                           | <u>\$ 35,290</u>   | <u>\$ 56,832</u>   |
| Cash Provided (Used) by Operations        | <u>\$ (16,395)</u> | <u>\$ (26,922)</u> |
| Other Sources:                            |                    |                    |
| Proceeds from Sale of Bonds               | \$                 | \$1,000,000        |
| Proceeds from Sale of Investments         | 551,000            | 2,605,000          |
| Investment Income                         | 12,902             | 27,728             |
| Loans from General Fund                   | 299,346            | 78,846             |
|                                           | <u>\$ 863,248</u>  | <u>\$3,711,574</u> |
| Total Other Sources                       | <u>\$ 846,853</u>  | <u>\$3,684,652</u> |
| Other Uses:                               |                    |                    |
| Purchase of Investments                   | \$ 313,000         | \$2,843,000        |
| Acquisition of Foreclosed Property        | 25,000             | 393,875            |
| Payment of Bond Interest                  | 99,000             | 48,583             |
| Payment of Bond Principal                 | 200,000            |                    |
|                                           | <u>\$ 637,000</u>  | <u>\$3,285,458</u> |
| Total Other Uses                          | <u>\$ 637,000</u>  | <u>\$3,285,458</u> |
| Increase in Cash                          | \$ 209,853         | \$ 399,194         |
| Cash, July 1                              | <u>407,159</u>     | <u>7,965</u>       |
| Cash, June 30 (Exhibit E-10)              | <u>\$ 617,012</u>  | <u>\$ 407,159</u>  |

See Notes 3 and 7 to Combined Financial Statements.

WATER DEVELOPMENT FUND  
(Exhibits E-13, 14, 15)

Comments

The financial statements present the status of the Statutory Maximum as provided in Chapter 32 of the Public Laws of 1975 and of the Statutory Excess which is being used by the Rhode Island Water Resources Board in accordance with the provisions of Title 46-15 and 46-15.1 of the General Laws of the State of Rhode Island.

The following loans for improvements of Water Facilities under Title 46-15-6 General Laws of Rhode Island, as amended, are outstanding as of June 30, 1983.

| <u>Maker</u>                | <u>Date of</u> |               | <u>Annual Payments</u> |               | <u>Ann.</u> | <u>Current</u>   |
|-----------------------------|----------------|---------------|------------------------|---------------|-------------|------------------|
|                             | <u>Loan</u>    | <u>Amount</u> | <u>Number</u>          | <u>Amount</u> | <u>Rate</u> |                  |
| City of Woonsocket          | 4/75           | \$249,496     | 10                     | \$ 24,950     | 4%          | \$ 49,899        |
| City of Woonsocket          | 11/79          | 255,500       | 5                      | 51,100        | 4%          | 102,200          |
| Kent County Water Authority | 9/81           | 100,000       | 5                      | 20,000        | 4%          | 80,000           |
| Kent County Water Authority | 7/80           | 200,000       | 5                      | 40,000        | 4%          | 120,000          |
| Kent County Water Authority | 10/75          | 250,000       | 10                     | 25,000        | 4%          | 75,000           |
| City of Newport             | 6/79           | 225,000       | 10                     | 22,500        | 4%          | 135,000          |
| Town of Westerly            | 8/82           | 100,000       | 4                      | 25,000        | 8%          | 100,000          |
|                             |                |               |                        |               |             | <u>\$662,099</u> |

Investment Income is credited directly to the General Fund for the payment of debt.  
Interest on loans receivable is retained as a part of the fund under Title 46-15-6 of the General Laws.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-13

WATER DEVELOPMENT FUND  
BALANCE SHEETS

June 30, 1983 and 1982

| ASSETS                                     | 1983                 |                     | 1982                 |                     |
|--------------------------------------------|----------------------|---------------------|----------------------|---------------------|
|                                            | Statutory<br>Maximum | Statutory<br>Excess | Statutory<br>Maximum | Statutory<br>Excess |
| Cash with General Treasurer (Exhibit E-15) | \$                   | \$ 174,291          | \$                   | \$ 409,253          |
| Loans Receivable                           | 662,099              |                     | 745,648              |                     |
| Investments (At Cost)                      | 207,618              | 1,192,382           | 187,336              | 782,664             |
| Accounts Receivable                        | <u>130,283</u>       |                     | <u>67,016</u>        |                     |
| Total Assets                               | <u>\$1,000,000</u>   | <u>\$1,366,673</u>  | <u>\$1,000,000</u>   | <u>\$1,191,917</u>  |

## LIABILITIES AND RETAINED EARNINGS

## Liabilities:

|                                            |                    |                    |                    |                    |
|--------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Accounts and Vouchers Payable              | \$                 | \$ 72,329          | \$                 | \$ 3,395           |
| Total Liabilities                          | \$                 | \$ 72,329          | \$                 | \$ 3,395           |
| Retained Earnings (Exhibit F-14)           | <u>\$1,000,000</u> | <u>\$1,294,344</u> | <u>\$1,000,000</u> | <u>\$1,188,522</u> |
| Total Liabilities and<br>Retained Earnings | <u>\$1,000,000</u> | <u>\$1,366,673</u> | <u>\$1,000,000</u> | <u>\$1,191,917</u> |

See Notes 3 and 7 to Combined Financial Statements.



WATER DEVELOPMENT FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                        | 1983                 |                     | 1982                 |                     |
|--------------------------------------------------------|----------------------|---------------------|----------------------|---------------------|
|                                                        | Statutory<br>Maximum | Statutory<br>Excess | Statutory<br>Maximum | Statutory<br>Excess |
| Operating Revenues:                                    |                      |                     |                      |                     |
| Lease of Reservoir Sites                               | \$ 80,605            | \$                  | \$ 91,651            | \$                  |
| Sale of Surplus Property                               | 139,501              |                     | 105,200              |                     |
| Registration Fees or Fines<br>and Miscellaneous Income | <u>520</u>           | <u></u>             | <u>320</u>           | <u></u>             |
|                                                        | \$ 220,626           | \$                  | \$ 197,171           | \$                  |
| Other Revenues:                                        |                      |                     |                      |                     |
| Proceeds from Land Taking                              | \$                   | \$                  | \$ 98,000            | \$                  |
| Interest on Loans                                      | 29,826               |                     | 32,368               |                     |
| Transfer of Statutory Excess                           | <u>(250,452)</u>     | <u>250,452</u>      | <u>(327,539)</u>     | <u>327,539</u>      |
| Total Revenue                                          | \$                   | \$ 250,452          | \$                   | \$ 327,539          |
| Less: Operating Deductions                             |                      |                     |                      |                     |
| Contractual Services                                   | <u></u>              | <u>144,630</u>      | <u></u>              | <u>3,455</u>        |
| Net Income                                             | \$                   | \$ 105,822          | \$                   | \$ 324,084          |
| Retained Earnings, July 1                              | <u>1,000,000</u>     | <u>1,188,522</u>    | <u>1,000,000</u>     | <u>864,438</u>      |
| Retained Earnings, June 30 (Exhibit E-13)              | <u>\$1,000,000</u>   | <u>\$1,294,344</u>  | <u>\$1,000,000</u>   | <u>\$1,188,522</u>  |

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-15

WATER DEVELOPMENT FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                                 | 1983                 |                     | 1982                 |                     |
|-----------------------------------------------------------------|----------------------|---------------------|----------------------|---------------------|
|                                                                 | Statutory<br>Maximum | Statutory<br>Excess | Statutory<br>Maximum | Statutory<br>Excess |
| Operations:                                                     |                      |                     |                      |                     |
| Cash Received From:                                             |                      |                     |                      |                     |
| Lease and Sale of Property,<br>Registration Fees, and Easements | \$ 157,358           | \$ 187,184          | \$ 194,519           | \$ 324,887          |
| Transfer of Statutory Excess                                    |                      |                     |                      |                     |
| Cash Expended For:                                              |                      |                     |                      |                     |
| Contractual Services                                            |                      | 75,695              |                      | 225                 |
| Cash Provided and Used by Operations                            | \$ 157,358           | \$ 111,489          | \$ 194,519           | \$ 324,662          |
| Other Sources:                                                  |                      |                     |                      |                     |
| Proceeds from Sale of Investments                               | \$ 9,754,819         | \$                  | \$6,158,497          | \$                  |
| Collection on Loans                                             | 183,549              |                     | 163,550              | 200,000             |
| Investment Earnings                                             | 141,854              |                     | 168,858              |                     |
| Loan Earnings                                                   | 29,826               |                     | 32,368               |                     |
| Miscellaneous Receipts                                          | 73                   |                     |                      |                     |
| Proceeds from Land Taking                                       |                      |                     | 98,000               |                     |
| Total Other Sources                                             | \$10,110,121         | \$                  | \$6,621,273          | \$ 200,000          |
| Total Operations and Other<br>Sources of Cash                   | \$10,267,479         | \$ 111,489          | \$6,815,792          | \$ 524,662          |
| Other Uses:                                                     |                      |                     |                      |                     |
| Loans for Community Water Facilities                            | \$ 100,000           | \$                  | \$ 100,000           | \$ 200,000          |
| Purchase of Investments                                         | 9,838,368            | 346,451             | 6,222,047            | 36,450              |
| Transfer of Statutory Excess                                    | 187,184              |                     | 324,887              |                     |
| Transfer to General Fund - Investment Earnings                  | 141,854              |                     | 168,858              |                     |
| Refund of Revenue                                               | 73                   |                     |                      |                     |
| Total Other Uses                                                | \$10,267,479         | \$ 346,451          | \$6,815,792          | \$ 236,450          |
| Increase (Decrease) in Cash                                     | \$                   | \$ (234,962)        | \$                   | \$ 288,212          |
| Cash, July 1                                                    |                      | 409,253             |                      | 121,041             |
| Cash, June 30 (Exhibit E-13)                                    | \$                   | \$ 174,291          | \$                   | \$ 409,253          |

See Notes 3 and 7 to Combined Financial Statements.

STATE LOTTERY FUND  
(Exhibits E-16, 17, 18)

Comments

(1) Summary of Significant Accounting Policies

(a) General

The Rhode Island Lottery (The Lottery) conducts its operations as an enterprise fund within the State of Rhode Island. The accompanying financial statements are prepared on the accrual basis of accounting under generally accepted accounting principles.

(b) Revenue and Expenses

Revenue from sale of lottery tickets, commissions to agents and banks, prizes, and agent bonuses are recognized as follows:

- (i) Games with specific drawing dates - during the period in which the related drawings are held.
- (ii) Games without specific drawing dates - during the period in which the lottery ticket agent reports the sale.
- (iii) Operating expenses are recognized in the period during which the expenses are incurred.

(c) Subscription Sales

The Lottery sells subscriptions which entitle the subscriber to participate in 6, 20, or 52 weekly lottery drawings. The revenue from subscription sales is credited to income proratably over the period of the respective drawings. The portion of revenue pertaining to drawings to be held subsequent to June 30 is reported as deferred revenue in the balance sheet.

(d) Prizes Payable in Installments

The Lottery purchases annuity contracts to satisfy the payment of prizes requiring future installments.

(e) Obligation for Unpaid Prizes and Forfeited Prizes

The Lottery accrues for the maximum prizes payable on ticket sales. Any prize awards remaining in the obligation one year after the drawing date are restored to revenue.

(f) Depreciation

The Lottery provides for depreciation on its property, plant and equipment using the straight-line method based on the estimated useful lives of the assets.

STATE LOTTERY FUND  
(Exhibits E-16, 17, 18)

Comments (cont'd.)

(g) Deferred Charges

Promotion expenses relating to new Lottery games are deferred and amortized to expense as follows:

- (i) Games with a specific number of tickets, such as the Instant Games - in proportion to tickets sold.
- (ii) Games with expected limited duration, such as Grant Lot - over three months.
- (iii) Games with expected long-term duration - over one year.

(2) Operations

State Law (Chapter 20, Section 1, Title 42-61 of Public Laws, 1974) provides that the allocation of prize awards shall be equal, as nearly as practicable, to 45% of gross ticket sales. For the years ended June 30, 1983 and 1982, the percentage of prizes awarded to gross ticket sales was 50.4% and 49.3%, respectively.

The State Law also provides that earnings remaining after allocation for prize awards and payment of expenses shall be paid to the State's General Fund, the net amount of which shall not be less than 30% of gross revenue plus any other income earned by The Lottery. It has been The Lottery's policy to turn over all remaining net earnings to the State within the subsequent fiscal period. However, during fiscal 1983, 1982, 1981, and 1980, the Lottery Commission voted to appropriate \$300,000 from each year's revenues to fund construction of a new Lottery headquarters.

As of June 30, 1983, \$14,068,892 had been paid to the State General Fund. This amount was comprised of \$147,918 of earnings from the year ended June 30, 1982 and \$13,920,974 (31% of gross ticket revenue plus all other income) of earnings from the year ended June 30, 1983. The balance of the June 30, 1983 earnings excluding the aforementioned construction appropriation and investment income thereon was paid on August 31, 1983.

STATE LOTTERY FUND  
(Exhibits E-16, 17, 18)

Comments (cont'd)

(3) Property, Plant and Equipment

A summary of property, plant and equipment follows:

|                                       | Cost at June 30    |                  |
|---------------------------------------|--------------------|------------------|
|                                       | 1983               | 1982             |
| Leasehold improvements - old facility | \$ 51,002          | \$ 51,002        |
| Lottery drawing equipment             | 20,759             | 20,759           |
| Ticket production equipment           | 63,002             | 62,634           |
| Office equipment                      | 30,981             | 22,322           |
| Furniture and fixtures                | 36,922             | 14,542           |
| Trucks                                | 13,396             | 13,396           |
| Autos                                 | 92,783             | 73,961           |
| Building                              | 1,494,700          | 672,130          |
|                                       | <u>\$1,803,545</u> | <u>\$930,746</u> |

The Lottery's new headquarters is situated on State of Rhode Island owned land in Cranston, Rhode Island. The State has assigned custody, control and supervision of the land to the Rhode Island Lottery Commission at no cost. Since title to such land remains vested in the State of Rhode Island, the accompanying balance sheet does not reflect any land owned by the Lottery. The Lottery has elected not to write-off leasehold improvements at its former facility until the lease expires on April 4, 1984.

(4) Retirement Plan

The Lottery paid \$80,149 and \$71,344 to the State of Rhode Island contributory retirement plan for the years ended June 30, 1983 and 1982, respectively. Certain disclosures required under the Statement of Financial Accounting Standards No. 36 are not presented as the State's retirement plan does not provide such information for individual participating entities. Mandatory employee contributions are 6.0% and 5.5% respectively of salaries paid while The Lottery was required to pay an actuarially computed percentage of 11.3% for fiscal 1983 and 10.4% for fiscal 1982.

(5) Lease Commitments

The Lottery has an operating lease agreement covering its former office facilities at an annual rental of \$26,000 for an initial term of ten years to 1984 with options to extend for three successive five-year terms. Under the lease agreement, The Lottery pays the cost of utilities, maintenance, insurance, interior repairs and property taxes. Although the Lottery has moved to its new facility in Cranston, Rhode Island, it has elected to recognize the expense under this lease agreement at the time the obligations become due.

STATE LOTTERY  
(Exhibits E-16, 17, 18)

Comments (cont'd.)

The future minimum rental commitments under noncancelable operating leases are \$19,542.

(6) Federal Income Taxes Withheld

In 1976, the Internal Revenue Service issued a regulation requiring any State or State agency to withhold income taxes on lottery winnings paid after January 2, 1977. The required withholding is 20% of any winnings exceeding \$5,000. As of June 30, 1982, The Lottery owed \$3,822 in withholdings to the Internal Revenue Service. All required withholdings had been remitted to the Internal Revenue Service as of June 30, 1983.

(7) Litigation

The Lottery is party to lawsuits which are being contested. In legal counsel's and management's opinion, the ultimate liability, if any, with respect to these actions will not have a material adverse effect on The Lottery's operations.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-16

STATE LOTTERY FUND  
BALANCE SHEETS

June 30, 1983 and 1982

|                                          | <u>1983</u>        | <u>1982</u>        |
|------------------------------------------|--------------------|--------------------|
| <b>ASSETS</b>                            |                    |                    |
| *Cash (Exhibit E-18)                     | \$ 278,760         | \$ 339,871         |
| Investments - At Cost                    | 300,000            | 514,843            |
| Accounts Receivable                      | 671,925            | 438,108            |
| Inventory                                | 181,678            | 316,936            |
| Prepaid Expenses                         | <u>66,387</u>      | <u>55,748</u>      |
|                                          | <u>\$1,498,750</u> | <u>\$1,665,506</u> |
| Fixed Assets                             | \$1,803,545        | \$ 930,746         |
| Less accumulated depreciation            | <u>253,299</u>     | <u>187,299</u>     |
| Net Fixed Assets                         | <u>\$1,550,246</u> | <u>\$ 743,447</u>  |
| Total Assets                             | <u>\$3,048,996</u> | <u>\$2,408,953</u> |
| <b>LIABILITIES AND RETAINED EARNINGS</b> |                    |                    |
| Accounts Payable                         | \$ 303,720         | \$ 304,985         |
| Deferred Revenue from Advance Sales      | 239,326            | 196,875            |
| Obligation for Unpaid Prize Awards       | 472,142            | 608,249            |
| Accrued Expenses                         | 54,293             | 41,379             |
| Earnings Due State General Fund          | 521,239            | 147,918            |
| Retained Earnings (Exhibit E-17)         | <u>1,458,276</u>   | <u>1,109,547</u>   |
| Total Liabilities and Retained Earnings  | <u>\$3,048,996</u> | <u>\$2,408,953</u> |

\*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-17

STATE LOTTERY FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                     | <u>1983</u>         | <u>1982</u>         |
|-----------------------------------------------------|---------------------|---------------------|
| Operating Revenues:                                 |                     |                     |
| Gross Ticket Sales                                  | \$43,656,126        | \$37,952,404        |
| Less: Commissions to Agents and Banks               | <u>5,205,149</u>    | <u>4,276,813</u>    |
| Revenue from Sale of Tickets                        | <u>\$38,450,977</u> | <u>\$33,675,591</u> |
| Operating Revenue Deductions:                       |                     |                     |
| Prize Awards                                        | \$21,725,108        | \$18,387,202        |
| Advertising and Promotion                           | 410,975             | 415,876             |
| Operating Expenses                                  | <u>2,063,643</u>    | <u>1,902,449</u>    |
| Total Operating Revenue Deductions                  | <u>\$24,199,726</u> | <u>\$20,705,527</u> |
| Income from Operations                              | \$14,251,251        | \$12,970,064        |
| Other Income:                                       |                     |                     |
| Pull-Tab Ticket Sales and Other                     | \$ 159,122          | \$ 154,132          |
| Interest on Investments                             | 360,169             | 571,310             |
| Rental Income                                       | <u>20,400</u>       | <u>          </u>   |
| Total Other Income                                  | <u>\$ 539,691</u>   | <u>\$ 725,442</u>   |
| Net Income                                          | \$14,790,942        | \$13,695,506        |
| Retained Earnings, July 1                           | <u>1,109,547</u>    | <u>683,883</u>      |
| Total Available                                     | <u>\$15,900,489</u> | <u>\$14,379,389</u> |
| Deduct:                                             |                     |                     |
| Retained Earnings Transferred to General Fund       | \$14,068,892        | \$13,249,515        |
| Retained Earnings to be Transferred to General Fund | <u>373,321</u>      | <u>20,327</u>       |
| Total Deductions                                    | <u>\$14,442,213</u> | <u>\$13,269,842</u> |
| Retained Earnings, June 30 (Exhibit E-16)           | <u>\$ 1,458,276</u> | <u>\$ 1,109,547</u> |

See Notes 3 and 7 to Combined Financial Statements.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-18

STATE LOTTERY FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                            | 1983         | 1982         |
|------------------------------------------------------------|--------------|--------------|
| Operations:                                                |              |              |
| Cash Received From:                                        |              |              |
| Collections of Amounts Due from Agents and                 |              |              |
| Banks for the Sale of Lottery Tickets                      | \$37,605,946 | \$33,119,062 |
| Subscription Sales                                         | 653,665      | 382,146      |
| Total                                                      | \$38,259,611 | \$33,501,208 |
| Cash Expended For:                                         |              |              |
| Prizes Paid                                                | \$21,861,215 | \$18,334,653 |
| Advertising, Promotion and Operating Expenses              | 2,474,618    | 2,318,325    |
| Amortization and Depreciation not Requiring Outlay of Cash | (66,000)     | (48,273)     |
| Changes in Accounts Payable, Accrued Liabilities,          |              |              |
| and Other - Net                                            |              | 96,812       |
| Total                                                      | \$24,269,833 | \$20,701,517 |
| Cash Provided by Operations                                | \$13,989,778 | \$12,799,691 |
| Other Sources:                                             |              |              |
| Changes in Accounts Payable, Accrued Liabilities,          |              |              |
| and Other - Net                                            | \$ 136,268   | \$           |
| Proceeds from Sale of Investments                          | 21,650,543   | 28,752,905   |
| Investment Income Received                                 | 360,169      | 571,559      |
| Pull-Tab Ticket Sales and Other Income                     | 179,522      | 154,132      |
| Total Other Sources                                        | \$22,326,502 | \$29,478,596 |
| Other Uses:                                                |              |              |
| Purchase of Investments                                    | \$21,435,700 | \$28,538,510 |
| Purchase of Property, Plant and Equipment                  | 872,799      | 689,811      |
| Transfers to General Fund                                  | 14,068,892   | 13,249,515   |
| Total Other Uses                                           | \$36,377,391 | \$42,477,836 |
| Decrease in Cash                                           | \$ (61,111)  | \$ (199,549) |
| Cash, July 1                                               | 339,871      | 539,420      |
| (1) Cash, June 30 (Exhibit E-16)                           | \$ 278,760   | \$ 339,871   |
| (1) Includes Imprest Cash Funds.                           |              |              |

See Notes 3 and 7 to Combined Financial Statements.  
Parentheses denote red figure.

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND  
(Exhibits F-19, 20, 21)

Comments

Cash

Cash on deposit with the State General Treasurer as of June 30, 1983 amounted to \$52,841. Other cash funds are in the custody of the Authority.

Organization

Rhode Island Higher Education Assistance Authority (Authority) is a public instrumentality established July 1, 1977 by an Act of the Rhode Island General Assembly. The Authority was created for the purpose of guaranteeing loans to students in eligible institutions and of administering other programs of post-secondary student financial assistance assigned by law to the Authority.

The Authority is exempt from Federal and State income taxes.

Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The Authority is comprised of two separate divisions. The accounts for both divisions are maintained in accordance with the principles of fund accounting.

Nature of Funds

Loan Division

Operating Fund - This fund accounts for all transactions relating to the Loan Division's operations as guarantor for loans to students in post-secondary institutions.

Scholarship and Grant Division

Operating Fund - This fund accounts for all transactions relating to administration of financial assistance programs to post-secondary students.

Scholarship and Grant Funds - These funds account for all transactions relating to (a) State Grants and Scholarships - New Program and (b) State Grants and Scholarships - Old Program (terminated - effective June 30, 1982). Funds received from the Federal Government for scholarship purposes are required to be matched by State funds.

Contract Programs Fund - This fund accounts for all transactions relating to Contract Agreements entered into by the Authority with various professional schools for the purpose of reserving up to a specified number of spaces for Rhode Island students. The Contract Agreements provide for a specified fee per student to be paid by the Authority. In turn, the students sign

Rhode Island Higher Education Assistance Authority Fund  
(Exhibits E-19, 20, 21)

Comments (cont'd.)

Nature of Funds (cont'd.)

contracts specifying repayment obligations. Payments made by students under the terms of their repayment agreements are forwarded directly to the State of Rhode Island, from which state appropriations were made to fund such contracts. Therefore, the Authority does not carry loan receivables or the related payables to the State for these contract fees on its statements of financial position.

Other Program Funds include the Employment and Student Services Fund and the Financial Assistance Training Program Fund.

The Employment and Student Services Fund accounts for all transactions regarding work study programs whereby the Authority acts as a liaison between participating students and organizations placing students in over 300 non-profit or governmental agencies. Funds received from participating organizations are restricted for use for work study expenses only.

Financial Assistance Training Program Fund - This fund accounts for all transactions relating to a program designed primarily to provide training to State and educational institutions' financial aid administrators to increase their proficiency in the area of student needs assessment. The Program was funded entirely by a grant from the Federal Government, which grant required matched funding in dollars or in-kind services from the State or a State agency. The program was terminated June 30, 1982.

Marketable Securities

Marketable securities consist of long-term U.S. Treasury Notes and Government National Mortgage Association Notes and are carried at cost, less amortized discounts and premiums. The securities have a market value of approximately \$6,171,000 and \$4,700,000 at June 30, 1983 and 1982, respectively. It is presently management's intention to hold such securities until maturity.

Revenue from Grants and Appropriations

Revenue from grants and appropriations are recognized to the extent expenditures under such grants have been made and amounts have been received.

Reinsurance claims

The Loan Division primarily acts as guarantor for educational loans made to students by lending institutions which have agreed to participate in the Loan Division's program.

The Loan Division has a reinsurance agreement with the Federal Government whereby the Federal Government reimburses the Loan Division for 100% of amounts expended in discharge of its guarantor obligations. The agreement contains certain annual limitations, commonly referred to as the "reinsurance trigger," which could reduce the reinsurance amount to as low as 80% for the remainder of any Federal fiscal year. The reinsurance "trigger" clause states that whenever default claims in any Federal fiscal year exceed 5% and 9% of the insured loans that were in repayment at the

Rhode Island Higher Education Assistance Authority Fund  
(Exhibits E-19, 20, 21)

Comments (cont'd.)

Reinsurance claims (cont'd.)

end of the previous fiscal year, the amount of reinsurance will drop to 90% and 80%, respectively, of the default claims for the balance of the Federal fiscal year.

Guaranty fees and deferred income

Prior to March 1, 1980, guaranty fees were earned and recognized as follows:

For loans approved by lending institutions prior to July 1, 1976, the Loan Division had received or was entitled to receive at the time loans converted to a repayment basis, a fee at the rate of  $\frac{1}{4}$  of 1% per annum of the declining principal for the term of the loan.

For loans approved by lending institutions July 1, 1976 and thereafter, the Loan Division received, at the time the loans were granted, a fee at the rate of 1% per annum of the principal balance of the loans to the anticipated commencement of the repayment period and 1% per annum of the declining principal balance on an assumed five year repayment period. Recognition of income from guaranty fees received (related to the assumed five-year repayment period) was deferred for accounting purposes until the respective student loans were converted to a repayment basis.

Effective March 1, 1980, the Authority reduced its guaranty fee rate to  $\frac{3}{4}$  of one percent to be applied only through the in-school and 9-month grace period.

Loans

The loans of \$748,777 (\$385,452 in 1982) originated from Contract Agreements entered into by the Authority for which State funds were not appropriated. The loans will be converted to a repayment basis nine months after the completion of studies and bear interest at the rate of  $7\frac{1}{2}\%$ , which does not accrue until the repayment period commences. Certain borrowers must maintain adequate life insurance coverage, which serves as reinsurance for their indebtedness. Certain of these loans are guaranteed under Health Education Assistance Loans (HEAL).

In accordance with the provisions of the loan agreements, forgiveness of a portion of the loan balances will be made providing that the students work in (or for) the State for a specified period of time. Loan forgiveness, if any, will be charged as an expense in the period in which such provisions are satisfied by the borrowers.

Contingencies

In 1979, the United States Department of Education (DOE) instituted regulations which require the reimbursement of guarantee fees to borrowers who withdrew from school prematurely or who defaulted for the unexpired period, grace period or life of the loan.

Rhode Island Higher Education Assistance Authority  
(Exhibits E-19, 20, 21)

Comments (cont'd.)

Contingencies (cont'd.)

Since inception of the Federal regulations, the Authority has not reimbursed the fees described above and, as a result, was requested to do so by the DOE during fiscal 1982. The Authority and its legal counsel believe the Authority may be responsible for the reimbursement of fees from September 17, 1979 to March 1, 1980; the Authority and its legal counsel believe rebates relating to the period not covered by the regulation (July 1, 1976 - September 16, 1979) do not constitute a valid claim by the Federal Government. Additionally, the management of the Authority and its legal counsel believe that final determination and resolution of this matter will not have a material effect on the Loan Division's financial statements.

Under the reinsurance agreement with the Federal Government, the Authority's accounting records are subject to review and audit by the Federal Government. Such audits could lead to requests for reimbursement if terms of the various programs and agreements are not met. It is management's opinion that no material adjustments would result from such audits.

Lease Commitment

Under an operating lease which expires on June 30, 1986, the Authority leases its office space comprising the second, third and fourth floors of the PAR Building and parking facilities for an annual rent of approximately \$78,000. Terms of the lease include heat, lighting, air-conditioning, and insurance. Lease payments are allocated between the Loan and Scholarship and Grant Division based on occupancy.

Advances from Federal Government

Under sections 422(A) and 422(C) of the Higher Education Act, Federal SFED advances were made to the Loan Division by the Federal Government. The following conditions apply to the use and retention of these advances:

- 422(A) Funds advanced in 1966 which amount to \$99,432 may be used only to pay claims for defaulted loans. Earnings from 422(A) funds may be used to pay administrative expenses. 422(A) funds may be recalled at any time that the Federal Government determines that Loan Division's reserves are sufficient. This decision will be based upon a review of data reported on quarterly reports.
- 422(C) Funds which amount to \$879,299 and the earnings thereon may only be used to pay claims for defaulted loans.

In summary, all Federal advances are restricted to pay claims for defaulted loans. Earnings on all but 422(A) advances must also be used to pay claims for defaulted loans. Therefore, these funds excluding earnings on "A" advances are termed "restricted" in the Loan Division's statement of financial position.

Rhode Island Higher Education Assistance Authority Fund  
(Exhibits E-19, 20, 21)

Comments (cont'd.)

Fund Balance

An amount of 12% of the maximum contingent liability as determined by the Federal "reinsurance trigger" described above is maintained against possible default losses. As of June 30, 1983, there were approximately \$187,000,000 (\$151,722,000 in 1982) of outstanding guaranteed loans. Using the "reinsurance trigger" percentages, it is determined that the Loan Division's maximum contingent liability would be approximately \$34,781,964 (\$28,220,451 in 1982) or 18.6% of outstanding loans. Against this amount, a 12% reserve or approximately \$4,173,836 (\$3,386,454 in 1982) is designated for contingent liability on defaulted loans.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND  
BALANCE SHEET

Exhibit E-19

June 30, 1983 and 1982

| ASSETS                                                         | Loan<br>Division   | Scholarship and Grant Division |                                   |                              |                           | Totals              |                     |
|----------------------------------------------------------------|--------------------|--------------------------------|-----------------------------------|------------------------------|---------------------------|---------------------|---------------------|
|                                                                |                    | Operating<br>Fund              | Scholarship<br>and<br>Grant Funds | Contract<br>Programs<br>Fund | Other<br>Programs<br>Fund | June 30, 1983       | June 30, 1982       |
| Cash (Exhibit E-21)                                            | \$ 60,023          | \$                             | \$ 25                             | \$ 23,084                    | \$ 14,163                 | \$ 97,295           | \$ 211,194          |
| Short term investments<br>(at cost, which approximates market) | 318,005            |                                |                                   |                              |                           | 318,005             |                     |
| Certificates of deposit                                        | 152,667            |                                |                                   |                              |                           | 152,667             | 905,000             |
| Marketable securities, at cost which<br>approximates market    | 6,030,473          |                                |                                   |                              |                           | 6,030,473           | 5,108,322           |
| Receivables and accruals:                                      |                    |                                |                                   |                              |                           |                     |                     |
| Reinsurance claims - Federal Government                        | 418,649            |                                |                                   |                              |                           | 418,649             | 641,357             |
| Unfilled reinsurance claims                                    | 427,874            |                                |                                   |                              |                           | 427,874             | 365,869             |
| Guaranty fees                                                  | 10,692             |                                |                                   |                              |                           | 10,692              | 10,579              |
| Interest                                                       | 141,231            |                                |                                   |                              |                           | 141,231             | 172,394             |
| Interfund receivable                                           |                    | 3,977                          |                                   |                              |                           | 3,977               | 200                 |
| Administrative cost allowance -<br>Federal Government          | 293,793            |                                |                                   |                              |                           | 293,793             | 189,979             |
| Loans                                                          | 748,777            |                                |                                   |                              |                           | 748,777             | 385,452             |
| Prepaid Expenses                                               | 9,152              |                                |                                   |                              |                           | 9,152               | 8,839               |
| Equipment                                                      | 222,892            |                                |                                   |                              |                           | 222,892             | 89,423              |
| <b>Total Assets</b>                                            | <b>\$8,834,228</b> | <b>\$ 3,977</b>                | <b>\$ 25</b>                      | <b>\$ 23,084</b>             | <b>\$ 14,163</b>          | <b>\$ 8,875,477</b> | <b>\$ 8,088,608</b> |
|                                                                |                    |                                |                                   |                              |                           |                     |                     |
| LIABILITIES AND RETAINED EARNINGS                              |                    |                                |                                   |                              |                           |                     |                     |
| Bank overdraft                                                 | \$ 65,775          | \$ 6,636                       | \$                                | \$                           | \$                        | \$ 72,411           | \$                  |
| Vouchers and Accounts Payable                                  | 19,669             | 18,275                         |                                   |                              | 567                       | 38,511              | 129,351             |
| Defaults Payable                                               | 241,205            |                                |                                   |                              |                           | 241,205             | 365,869             |
| Payable to Federal Government                                  | 50,113             |                                |                                   |                              |                           | 50,113              | 52,847              |
| Interfund Payable                                              | 3,977              |                                |                                   |                              |                           | 3,977               |                     |
| Payable to State of Rhode Island                               | 327                |                                |                                   |                              |                           | 327                 |                     |
| Accrued Expenses                                               |                    | 8,165                          |                                   |                              |                           | 8,165               | 38,614              |
| <b>Total Liabilities</b>                                       | <b>\$ 381,066</b>  | <b>\$ 33,076</b>               | <b>\$</b>                         | <b>\$</b>                    | <b>\$ 567</b>             | <b>\$ 414,709</b>   | <b>\$ 586,681</b>   |
| Deferred Income                                                | 117,927            |                                |                                   |                              |                           | 117,927             | 287,585             |
| Retained Earnings (Exhibit E-20)                               | 8,335,235          | (29,099)                       | 25                                | 23,084                       | 13,596                    | 8,342,841           | 7,214,342           |
| <b>Total Liabilities and<br/>Retained Earnings</b>             | <b>\$8,834,228</b> | <b>\$ 3,977</b>                | <b>\$ 25</b>                      | <b>\$ 23,084</b>             | <b>\$ 14,163</b>          | <b>\$ 8,875,477</b> | <b>\$ 8,088,608</b> |

See Notes 3 and 7 to Combined Financial Statements.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-20

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1983 and 1982

|                                               | Loan<br>Division | Scholarship and Grant Division |                                   |                              |                           | Totals        |                |
|-----------------------------------------------|------------------|--------------------------------|-----------------------------------|------------------------------|---------------------------|---------------|----------------|
|                                               |                  | Operating<br>Fund              | Scholarship<br>and<br>Grant Funds | Contract<br>Programs<br>Fund | Other<br>Programs<br>Fund | June 30, 1983 | June 30, 1982* |
| Revenues:                                     |                  |                                |                                   |                              |                           |               |                |
| Intergovernmental Revenues:                   |                  |                                |                                   |                              |                           |               |                |
| State                                         | \$               | \$ 387,721                     | \$ 6,784,300                      | \$ 227,981                   | \$ 56,133                 | \$ 7,456,135  | \$ 6,700,919   |
| Federal                                       |                  |                                | 390,948                           |                              |                           | 390,948       | 411,738        |
| Guaranty and Registration Fees                | 943,537          |                                |                                   |                              |                           | 943,537       | 1,125,038      |
| Administrative Cost Allowance                 | 676,469          |                                |                                   |                              |                           | 676,469       | 550,577        |
| Interest Income                               | 767,291          |                                |                                   |                              |                           | 767,291       | 762,636        |
| Recoveries                                    | 42,998           |                                |                                   |                              |                           | 42,998        | 34,899         |
| Contributions - Medical Students and Other    |                  |                                |                                   |                              | 20,559                    | 20,559        | 18,963         |
| Other                                         | 191              |                                |                                   |                              |                           | 191           |                |
| Total Revenues                                | \$2,430,486      | \$ 387,721                     | \$ 7,175,248                      | \$ 227,981                   | \$ 76,692                 | \$ 10,298,128 | \$ 9,604,770   |
| Expenses:                                     |                  |                                |                                   |                              |                           |               |                |
| Grants, Scholarships, and Contract Programs   | \$               | \$                             | \$ 7,037,897                      | \$ 328,647                   | \$ 16,979                 | \$ 7,383,523  | \$ 6,419,029   |
| Computer consulting and management services   | 92,354           | 198,600                        |                                   |                              |                           | 290,954       | 354,154        |
| Salaries and Employee Benefits                | 628,757          | 229,764                        |                                   |                              | 42,227                    | 900,748       | 712,488        |
| Professional services                         | 27,444           | 7,542                          |                                   |                              |                           | 34,986        | 23,986         |
| Temporary staff fees                          | 129,822          |                                |                                   |                              |                           | 129,822       | 76,963         |
| Rental of equipment                           |                  | 4,641                          |                                   |                              |                           | 4,641         | 5,383          |
| Printing and Postage                          | 46,254           | 33,423                         |                                   |                              |                           | 82,050        | 74,466         |
| Rent                                          | 41,441           | 19,519                         |                                   |                              | 2,373                     | 60,960        | 54,603         |
| Collection agency fees                        | 93,031           |                                |                                   |                              |                           | 93,031        | 51,164         |
| Office supplies and equipment                 | 46,724           | 5,969                          |                                   |                              | 466                       | 53,159        | 34,335         |
| Payroll taxes                                 | 35,377           | 11,441                         |                                   |                              | 2,298                     | 49,116        | 38,094         |
| Contract Insurance Premiums                   |                  | 90                             |                                   |                              |                           | 90            | 11,571         |
| Travel                                        | 13,869           | 4,420                          |                                   |                              |                           | 18,289        | 18,862         |
| Telephone                                     | 7,441            |                                |                                   |                              | 2,409                     | 9,850         | 7,330          |
| Repairs and Maintenance                       | 4,416            |                                |                                   |                              |                           | 4,416         | 345            |
| Depreciation                                  | 35,261           |                                |                                   |                              |                           | 35,261        | 12,822         |
| Defaults - Not Reinsured                      | 4,028            |                                |                                   |                              |                           | 4,028         |                |
| Other                                         | 4,505            | 1,720                          |                                   |                              | 8,480                     | 14,705        | 32,525         |
| Total Expenses                                | \$1,210,724      | \$ 517,129                     | \$ 7,037,897                      | \$ 328,647                   | \$ 75,732                 | \$ 9,169,629  | \$ 7,928,140   |
| Excess (Deficiency) of Revenues over Expenses | \$1,219,762      | \$ (129,408)                   | \$ 137,351                        | \$ (100,666)                 | \$ 1,460                  | \$ 1,128,499  | \$ 1,676,630   |
| Interfund Transfers                           |                  | 53,460                         | (176,321)                         | 119,259                      | 3,602                     |               |                |
| Increase (Decrease) in Retained Earnings      | \$1,219,762      | \$ (75,948)                    | \$ (38,970)                       | \$ 18,593                    | \$ 5,062                  | \$ 1,128,499  | \$ 1,676,630   |
| Retained Earnings (Deficit), July 1           | 7,115,473        | 46,849                         | 38,995                            | 4,491                        | 8,534                     | 7,214,342     | 5,537,712      |
| Retained Earnings, June 30 (Exhibit E-19)     | \$8,335,235      | \$ (29,099)                    | \$ 25                             | \$ 23,084                    | \$ 13,596                 | \$ 8,342,841  | \$ 7,214,342   |

See Notes 3 and 7 to Combined Financial Statements.

\*Restated



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION

Exhibit E-21

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                       | Loan<br>Division    | Operating<br>Fund  | Scholarship and Grant Division    |                              |                           | Totals              |                     |
|-------------------------------------------------------|---------------------|--------------------|-----------------------------------|------------------------------|---------------------------|---------------------|---------------------|
|                                                       |                     |                    | Scholarship<br>and<br>Grant Funds | Contract<br>Programs<br>Fund | Other<br>Programs<br>Fund | June 30, 1983       | June 30, 1982       |
| Sources of cash:                                      |                     |                    |                                   |                              |                           |                     |                     |
| Excess (Deficiency) of revenues over expenses         | \$1,219,762         | \$(129,408)        | \$ 137,351                        | \$(100,666)                  | \$ 1,460                  | \$ 1,128,499        | \$ 1,676,630        |
| Add charges (credits) to revenues not requiring cash: |                     |                    |                                   |                              |                           |                     |                     |
| Accounts payable                                      | \$ (204,971)        | \$ (30,905)        | \$ (26)                           | \$                           | \$ (964)                  | \$ (236,866)        | \$ 84,540           |
| Depreciation                                          | 35,261              |                    |                                   |                              |                           | 35,261              | 12,822              |
| Deferred income                                       | (169,658)           |                    |                                   |                              |                           | (169,658)           | (288,614)           |
| Receivables - other                                   | 88,139              | (3,977)            |                                   |                              |                           | 84,162              | (409,308)           |
| Prepaid Expenses                                      | (1,194)             |                    |                                   |                              |                           | (1,194)             | 9,026               |
| Amortization of Discount on Treasury Notes            | 21,466              |                    |                                   |                              |                           | 21,466              | (9,347)             |
| Increase in cash overdraft                            | 65,775              |                    |                                   |                              |                           | 65,775              |                     |
|                                                       | <u>\$ (165,182)</u> | <u>\$ (34,882)</u> | <u>\$ (26)</u>                    | <u>\$</u>                    | <u>\$ (964)</u>           | <u>\$ (201,054)</u> | <u>\$ (600,881)</u> |
| Total provided from operations                        | \$1,054,580         | \$(164,290)        | \$ 137,325                        | \$(100,666)                  | \$ 496                    | \$ 927,445          | \$ 1,075,749        |
| Interfund Transfer                                    |                     | 53,460             |                                   | 119,259                      | 3,607                     | 176,321             | 207,189             |
| Redemption of certificates of deposit                 | 4,548,948           |                    |                                   |                              |                           | 4,548,948           | 6,162,017           |
| Principal received on marketable securities           | 6,383               |                    |                                   |                              |                           | 6,383               | 610,470             |
|                                                       | <u>\$5,609,911</u>  | <u>\$(110,830)</u> | <u>\$ 137,325</u>                 | <u>\$ 18,593</u>             | <u>\$ 4,098</u>           | <u>\$ 5,659,097</u> | <u>\$ 8,055,425</u> |
| Application of cash:                                  |                     |                    |                                   |                              |                           |                     |                     |
| Interfund Transfer                                    | \$                  | \$                 | \$ 176,321                        | \$                           | \$                        | \$ 176,321          | \$ 207,189          |
| Purchases of marketable securities                    | 950,000             |                    |                                   |                              |                           | 950,000             | 2,633,000           |
| Purchases of certificates of deposits                 | 3,796,615           |                    |                                   |                              |                           | 3,796,615           | 4,767,017           |
| Purchase of furniture and equipment                   | 168,730             |                    |                                   |                              |                           | 168,730             | 73,701              |
| Loans Issued                                          | 363,325             |                    |                                   |                              |                           | 363,325             | 234,582             |
| Increase in short term investments                    | 318,005             |                    |                                   |                              |                           | 318,005             |                     |
|                                                       | <u>\$5,596,675</u>  | <u>\$</u>          | <u>\$ 176,321</u>                 | <u>\$</u>                    | <u>\$</u>                 | <u>\$ 5,772,996</u> | <u>\$ 7,915,489</u> |
| Net Increase (Decrease) in Cash                       | \$ 13,236           | \$(110,830)        | \$ (38,996)                       | \$ 18,593                    | \$ 4,098                  | \$ (113,899)        | \$ 139,936          |
| Cash balance, July 1                                  | 46,787              | 110,830            | 39,021                            | 4,491                        | 10,065                    | 211,194             | 71,258              |
| Cash balance, June 30 (Exhibit E-19)                  | <u>\$ 60,023</u>    | <u>\$</u>          | <u>\$ 25</u>                      | <u>\$ 23,084</u>             | <u>\$ 14,163</u>          | <u>\$ 97,295</u>    | <u>\$ 211,194</u>   |

See Notes 3 and 7 to Combined Financial Statements.

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION  
(Exhibits E-22, E-23, and E-24)

Comments

Organization

Narragansett Bay Water Quality Management District Commission (the Commission) is a public corporation established in 1980 by an Act of the Rhode Island Legislature. The Commission was created for purposes of acquiring, planning, constructing, extending, improving, operating and maintaining publicly owned wastewater treatment facilities in the District. The District includes the City of Providence and portions of the City of Cranston and Towns of Johnston, North Providence and Lincoln. It would also include any other communities that request service and are accepted by the Commission.

Summary of Significant Accounting Policies

(a) Basis of Presentation

The accounting policies of the Commission conform to generally accepted accounting principles as applicable to governmental unit proprietary (enterprise) funds. For enterprise funds, the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered through user charges.

The financial statements of the Commission have been prepared on the accrual basis. The measurement focus is upon determination of net income.

(b) Receivables

Grant Related - Balances due from the Environmental Protection Agency and the State of Rhode Island Department of Environmental Management are established upon the submission of completed requisition forms.

Municipal Assessments - Assessments are billed to the municipalities within the District on a quarterly cycle. An interest penalty is charged for past due balances.

(c) Investments

Investments are stated at cost which approximates market.

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION  
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Summary of Significant Accounting Policies (cont'd.)

(d) Property, Plant, and Equipment

Property, plant, and equipment are stated at cost. Plant and equipment are depreciated using the straight-line method over the estimated useful lives of the respective assets. Depreciation expense is not provided for assets with remaining construction in progress.

(e) Income Taxes

The Commission is exempt from Federal and State income taxes.

(f) Grants

Government grants which are restricted for the acquisition or construction of capital assets are recorded as contributed equity.

Amounts received through capital grants, which have not been expended, are included in property, plant, and equipment.

(g) Organization Costs

Organization costs were amortized using the straight-line method over a twelve-month period. These costs were fully amortized as of May 1, 1983.

Leases

The Commission leases its offices under a noncancellable operating lease that expires on April 30, 1986. The lease, which contains a five-year renewal option, provides for an annual rental of \$50,370 for the initial term plus any increase in property taxes over the initial lease year's tax assessment.

The Commission also leases certain equipment under operating leases. Total rental expense in fiscal 1983 amounted to approximately \$122,793.

Future minimum rental payments required under non-cancellable operating leases that have initial or remaining non-cancellable lease terms in excess of one year as of June 30, 1983 are:

|                              |                  |
|------------------------------|------------------|
| 1984                         | \$129,249        |
| 1985                         | 93,276           |
| 1986                         | <u>41,933</u>    |
| Total Minimum Lease Payments | <u>\$264,458</u> |

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION  
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Pension

The Commission has established a non-contributory Simplified Employee Pension Plan for its non-classified employee group which includes the Executive Director and such technical experts, officers, agents and attorneys as the Commission may employ. The Plan requires that the Commission contribute 11.3% of participating employees' compensation during the Plan year. Contributions made by the Commission in fiscal 1983 amounted to \$55,324.

The other employees of the Commission are covered by the State of Rhode Island Retirement System. The State system requires that the Commission contribute 11.3% of participating employees' compensation during the Plan year and that the employee contribute 6% of such compensation. Contributions made by the Commission in fiscal 1983 for this plan amounted to \$75,553. The Commission's position with respect to the actuarial present value of accumulated benefits and net assets available for benefits of this plan is not determinable.

Transactions with State of Rhode Island

The Commission is authorized to accept such non-interest bearing loans from the State of Rhode Island as the General Assembly may appropriate. Appropriations authorized for such loans and loans received by the Commission amounted to \$200,000 at June 30, 1983. Under the terms of the original appropriations, repayment of the loans is not required until the Commission is self-supporting.

The Commission is further authorized to accept advances from the State which are not to exceed \$3,000,000. Advances received by the Commission amounted to \$1,535,000 at June 30, 1983. The advances received are to be repaid by September 30, 1983.

In November, 1980, the voters of the State of Rhode Island authorized the State to issue State general obligation bonds to a maximum of \$87,700,000 for purposes of making capital expenditures throughout the District. Debt service costs associated with approximately \$14,059,000 of these bonds are to be repaid through municipal assessments. As of June 30, 1983, \$5,000,000 had been received from the State out of bond anticipation note proceeds. The Commission will repay \$500,000 of these funds to the State with the remaining \$4,500,000 considered contributed equity to the Commission (See Summary of Significant Accounting Policies - Grants).

In addition, the State has provided certain administrative services to the Commission, some of which were provided without charge.

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION  
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Long-term Debt

Long-term debt consists of the following at June 30, 1983:

|                                                                                                                                                                                                                                                                                                                          |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Amount payable to City of Providence under Assumption Agreement dated May 1, 1982, \$6,609,600 face amount at June 30, 1983, interest payable semiannually, principal due annually September 1, 1983 - 2000, bearing 10% stated interest (less unamortized discount based on imputed interest rate of 12% - \$1,052,030) | \$ 5,557,570        |
| Amount payable to City of Providence under Assumption Agreement dated May 1, 1982, interest payable semi-annually, principal due annually September 15, 1983 - 1995, bearing 9.8668% stated interest                                                                                                                     | 4,000,000           |
| Loan payable to State of Rhode Island, bearing 7.75%, stated interest to December, 1984                                                                                                                                                                                                                                  | <u>500,000</u>      |
| Total long-term debt                                                                                                                                                                                                                                                                                                     | \$10,057,570        |
| Less current installments                                                                                                                                                                                                                                                                                                | <u>451,410</u>      |
| Long-term debt, excluding current installments                                                                                                                                                                                                                                                                           | <u>\$ 9,606,160</u> |

The 12% loan payable to the City of Providence represents the discounted value of the obligations assumed by the Commission with regard to the City's 1980 Series B Sewer Bonds. The payments due the City were discounted at a 12% interest rate in order to reflect a current rate of interest at the date of assumption. The 9.8668% loan payable to the City represents the liability assumed with regard to the City's 1982 Series 3 Public Improvement Bonds.

The 7.75% loan payable to the State of Rhode Island represents the Commission's portion of the State's 1982 bond anticipation notes maturing in December, 1984.

Maturities of long-term debt in fiscal years 1985 through 1988 are \$469,801, \$488,847, \$510,627, and \$538,177, respectively.

Commitments

The Commission has entered into various engineering and construction contracts for the design and improvement of its facilities as part of a capital improvement program. Commitments under these contracts aggregated approximately \$36,000,000 at June 30, 1983.

NARRACANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION  
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Commitments (cont'd.)

Funding for the various capital improvement programs is provided by Federal grants (currently 75% of eligible project costs) and grants from the State of Rhode Island (currently 15% of eligible project costs) for sewer projects eligible under the Federal Water Pollution Control Act of 1972 as amended. The local share of eligible projects and the cost of work not qualifying under these grant programs will be funded by the Commission and State general obligation bonds.

Contingencies

(a) Litigation

An action has been commenced against the Commission whereby it is alleged that the imposition of assessments and charges by the Commission is unconstitutional. The suit seeks, among other things, to have such costs borne by the State of Rhode Island. Management is of the opinion, based on the advice of counsel, that the ultimate liability, if any, resulting from this action will not have significant impact on the financial position or results of operations of the Commission.

(b) Property Taxes

In conjunction with the acquisition of the Fields Point Wastewater Treatment Plant from the City of Providence, the Commission and the City agreed to enter into a subsequent agreement whereby the Commission would pay the City an amount in lieu of property taxes. Because this subsequent agreement has not been finalized, the payment cannot be determined at this time. Accordingly, no amount has been recorded at June 30, 1983. Management, however, is of the opinion, based on the advice of counsel, that the amount ultimately agreed upon would not materially affect the financial statements at June 30, 1983.

(c) Grants

The Commission has received grants from the United States Environmental Protection Agency and the Rhode Island Department of Environmental Management for specific purposes under the Clean Water Act of 1972 as amended. Expenditures under the Act are subject to review and audit by the grantor agency, such audits could lead to request for reimbursement to the grantor for expenditures disallowed under the terms of the grant. Commission officials are of the opinion that such disallowance, if any, would be immaterial.

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION  
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Change in Accounting

Prior to fiscal year ended June 30, 1983, it was the Commission's policy to recognize income resulting from capital grants over the useful life of the assets purchased with capital grants, this method was not in accordance with the National Council on Governmental Accounting Statement 2. In fiscal 1983, the Commission adopted the policy promulgated by National Council on Governmental Accounting Statement 2, whereby, capital grants are recorded as contributed capital. Accordingly, fund equity at June 30, 1982 has been increased by \$809,880 as a result of this change.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND  
BALANCE SHEETS

Exhibit E-22

June 30, 1983 and 1982

| ASSETS                                                                            | 1983                | 1982                |
|-----------------------------------------------------------------------------------|---------------------|---------------------|
| Current Assets:                                                                   |                     |                     |
| Cash (Exhibit E-24)                                                               | \$ 725,819          | \$ 207,812          |
| Investments                                                                       | 3,473,807           |                     |
| Unbilled municipal assessments                                                    | 5,156,383           | 1,544,000           |
| Grants receivable                                                                 | 1,345,307           | 809,880             |
| Other receivables                                                                 | 11,985              |                     |
| Prepaid expenses                                                                  | 9,440               | 1,668               |
| Deferred organization costs, less accumulated<br>amortization of \$68,120 in 1982 |                     | 340,598             |
| Total Current Assets                                                              | <u>\$10,722,741</u> | <u>\$ 2,903,958</u> |
| Property, plant and equipment at cost:                                            |                     |                     |
| Land                                                                              | 1,249,000           | 1,249,000           |
| Plant and Equipment                                                               | 8,890,418           | 8,728,755           |
| Construction in progress                                                          | 6,546,788           | 913,337             |
|                                                                                   | <u>\$16,686,206</u> | <u>\$10,891,092</u> |
| Less: Accumulated depreciation                                                    | <u>1,458,587</u>    | <u>208,370</u>      |
| Net property, plant and equipment                                                 | <u>\$15,227,619</u> | <u>\$10,682,722</u> |
| Total Assets                                                                      | <u>\$25,950,360</u> | <u>\$13,586,680</u> |
|                                                                                   |                     |                     |
| LIABILITIES AND FUND EQUITY                                                       |                     |                     |
| Current Liabilities:                                                              |                     |                     |
| Advances and loans payable to General Fund                                        | \$ 1,735,000        | \$ 775,000          |
| Accounts and Contracts Payable                                                    | 1,887,607           | 1,218,420           |
| Accrued expenses:                                                                 |                     |                     |
| Interest                                                                          | 652,469             | 198,498             |
| Other                                                                             | 96,851              | 50,060              |
| Long-term debt due within one year                                                | 451,410             | 400,688             |
| Total Current Liabilities                                                         | <u>\$ 4,823,337</u> | <u>\$ 2,642,666</u> |
| Long-term Debt                                                                    | <u>9,606,160</u>    | <u>9,557,570</u>    |
| Total Liabilities                                                                 | <u>\$14,429,497</u> | <u>\$12,200,236</u> |
| Fund equity:                                                                      |                     |                     |
| Contributed Capital:                                                              |                     |                     |
| Federal                                                                           | \$ 3,042,575        | \$ 674,900          |
| State                                                                             | 5,108,532           | 134,980             |
| Total Contributed Capital                                                         | <u>\$ 8,151,107</u> | <u>\$ 809,880</u>   |
| Retained Earnings (Exhibit E-23)                                                  | <u>3,369,756</u>    | <u>576,564</u>      |
| Total Fund Equity                                                                 | <u>\$11,520,863</u> | <u>\$ 1,386,444</u> |
| Total Liabilities and Fund Equity                                                 | <u>\$25,950,360</u> | <u>\$13,586,680</u> |

See Notes 3 and 7 to Combined Financial Statements.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-23

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND  
STATEMENT OF REVENUE, EXPENSE, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1983 and 1982

|                                           | <u>1983</u>               | <u>1982*</u>             |
|-------------------------------------------|---------------------------|--------------------------|
| Operating revenues:                       |                           |                          |
| Municipal assessments                     | <u>\$9,253,533</u>        | <u>\$1,544,000</u>       |
| Operating expenses:                       |                           |                          |
| Personnel services                        | \$1,663,455               | \$ 434,190               |
| Contractual services                      | 736,313                   |                          |
| Repairs                                   | 415,685                   |                          |
| Utilities                                 | 894,747                   |                          |
| Supplies                                  | 334,323                   |                          |
| Depreciation and amortization             | 1,590,816                 | 276,490                  |
| Miscellaneous                             | <u>141,591</u>            | <u>58,258</u>            |
| Total operating expenses                  | <u>\$5,776,930</u>        | <u>\$ 768,938</u>        |
| Operating income                          | <u>\$3,476,603</u>        | <u>\$ 775,062</u>        |
| Non-operating expenses (revenues):        |                           |                          |
| Interest expense                          | \$1,212,150               | \$ 198,498               |
| Interest on investments                   | (521,732)                 |                          |
| Miscellaneous income                      | <u>(7,007)</u>            | <u>          </u>        |
| Total non-operating expenses              | <u>\$ 683,411</u>         | <u>\$ 198,498</u>        |
| Net income                                | <u>\$2,793,192</u>        | <u>\$ 576,564</u>        |
| Retained Earnings, July 1                 | <u>576,564</u>            | <u>          </u>        |
| Retained Earnings, June 30 (Exhibit E-22) | <u><u>\$3,369,756</u></u> | <u><u>\$ 576,564</u></u> |

\*Revenue producing operations commenced May 1, 1982.

See Notes 3 and 7 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-24

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1983 and 1982

|                                           | <u>1983</u>         | <u>1982</u>      |
|-------------------------------------------|---------------------|------------------|
| Sources of Financial Resources:           |                     |                  |
| Operations:                               |                     |                  |
| Collection of Sewer Assessments           | \$ 4,822,046        | \$               |
| Intergovernmental Revenue:                |                     |                  |
| Federal                                   | 1,934,000           |                  |
| State                                     | <u>384,300</u>      | <u>        </u>  |
| Total Financial Resources from Operations | \$ 7,140,346        | \$               |
| Other Sources:                            |                     |                  |
| Proceeds from Sale of Bonds               | \$ 5,000,000        | \$               |
| Proceeds from Sale of Investments         | 20,613,081          |                  |
| Advances from General Fund                | 3,610,000           | 660,000          |
| Investment Earnings and Other Income      | <u>187,628</u>      | <u>        </u>  |
| Total Sources of Financial Resources      | <u>\$36,551,055</u> | <u>\$660,000</u> |
| Uses of Financial Resources:              |                     |                  |
| Operations:                               |                     |                  |
| Supplies, Materials, and Services         | \$ 9,296,160        | \$               |
| Total Financial Resources for Operations  | \$ 9,296,160        | \$               |
| Other Uses:                               |                     |                  |
| Return of Advances from General Fund      | \$ 2,650,000        | \$               |
| Purchase of Investments                   | 24,086,888          |                  |
| Organization Expense                      | <u>        </u>     | <u>518,455</u>   |
| Total Uses of Financial Resources         | <u>\$36,033,048</u> | <u>\$518,455</u> |
| Increase in Cash                          | \$ 518,007          | \$141,545        |
| Cash, July 1                              | <u>207,812</u>      | <u>66,267</u>    |
| Cash, June 30 (Exhibit E-22)              | <u>\$ 725,819</u>   | <u>\$207,812</u> |

See Notes 3 and 7 to Combined Financial Statements.

## FINANCIAL SECTION

|                                                                                     | Exhibit/<br>Schedule |
|-------------------------------------------------------------------------------------|----------------------|
| PROPRIETY FUND TYPES                                                                |                      |
| INTERNAL SERVICE FUNDS:                                                             |                      |
| Combining Balance Sheets.....                                                       | F-1                  |
| Combining Statement of Revenues, Expenses, and<br>Changes in Retained Earnings..... | F-2                  |
| Combining Statement of Changes in Financial Position.....                           | F-3                  |

Internal Service Funds provide the funding for many of the services that State Departments receive.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-1-1

COMBINING BALANCE SHEETS  
ALL INTERNAL SERVICE FUNDS

June 30, 1983

| ASSETS                                                      | State<br>Central<br>Crime<br>Laboratory | State<br>Planning<br>Services | Workers'<br>Compensation | Rhode Island<br>Industrial<br>Homework | Central<br>Utilities | State House<br>Restaurant | Central<br>Services | Correctional<br>Industries |
|-------------------------------------------------------------|-----------------------------------------|-------------------------------|--------------------------|----------------------------------------|----------------------|---------------------------|---------------------|----------------------------|
| Cash with General Treasurer (Exhibit F-3)                   | \$ 69                                   | \$168,869                     | \$ 506,183               | \$ 1,183                               | \$1,459,470          | \$ 6,091                  | \$ 874,133          | \$ 155,571                 |
| Imprest Cash                                                |                                         |                               |                          | 1,500                                  |                      | 50                        | 50                  |                            |
| Investments                                                 |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Accounts Receivable (Net)                                   | 297,325                                 | 131,396                       |                          | 59                                     | 916,302              | 385                       | 16,300              | 19,904                     |
| Inventories (At Cost)                                       |                                         |                               |                          |                                        |                      | 7,962                     | 36,188              | 123,937                    |
| Fixed Assets                                                |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Accumulated Depreciation                                    |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Total Assets                                                | \$ 297,394                              | \$300,265                     | \$ 506,183               | \$ 2,742                               | \$2,875,772          | \$ 14,488                 | \$ 926,671          | \$ 299,412                 |
| LIABILITIES AND FUND EQUITY                                 |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Liabilities:                                                |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Advances from General Fund - Working Capital                | \$ 100,000                              | \$175,000                     | \$ 400,000               | \$ 2,500                               | \$ 100,000           | \$ 25,000                 | \$ 550,000          | \$ 245,000                 |
| Loan Payable to General Fund                                | 22,018                                  | 59,099                        | 106,183                  |                                        | 2,762,252            | 2,027                     | 197,309             | 77,707                     |
| Accounts and Vouchers Payable                               |                                         | 38,944                        |                          |                                        | 7,633                | 3,231                     | 114,956             | 10,281                     |
| Accrued Expenses                                            |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Total Liabilities                                           | \$ 122,018                              | \$273,043                     | \$ 506,183               | \$ 2,500                               | \$2,869,885          | \$ 35,258                 | \$ 862,265          | \$ 332,988                 |
| Fund Equity:                                                |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Equity in Fixed Assets                                      | \$                                      | \$                            | \$                       | \$                                     | \$                   | \$                        | \$                  | \$                         |
| Reserved for Purchases and/or Replacement of Motor Vehicles |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Reserved for Program Extension - Federal Food Commodities   |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Reserved for Expansion, Development and Capital Purchases   |                                         |                               |                          |                                        |                      |                           |                     | 20,713                     |
| Retained Earnings (Deficit) (Exhibit F-2)                   | 175,376                                 | 27,222                        |                          | 242                                    | 5,887                | (20,770)                  | 64,406              | (54,289)                   |
| Total Fund Equity                                           | \$ 175,376                              | \$ 27,222                     | \$                       | \$ 242                                 | \$ 5,887             | \$ (20,770)               | \$ 64,406           | \$ (33,576)                |
| Total Liabilities and Fund Equity                           | \$ 297,394                              | \$300,265                     | \$ 506,183               | \$ 2,742                               | \$2,875,772          | \$ 14,488                 | \$ 926,671          | \$ 299,412                 |

See Notes 3 and 8 to Combined Financial Statements.

Parentheses denote red figure.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-1-2

COMBINING BALANCE SHEETS  
ALL INTERNAL SERVICE FUNDS

June 30, 1983

| ASSETS                                                     | Special Facilities |                 |                 |                           | Automotive Equipment |             | General Services |                  | Totals        |               |
|------------------------------------------------------------|--------------------|-----------------|-----------------|---------------------------|----------------------|-------------|------------------|------------------|---------------|---------------|
|                                                            | Central Pharmacy   | Food Processing | Central Laundry | Forand Building Cafeteria | Maintenance          | Equipment   | Stores           | Federal Programs | June 30, 1983 | June 30, 1982 |
|                                                            |                    |                 |                 |                           |                      |             |                  |                  |               |               |
| Cash with General Treasurer (Exhibit F-3)                  | \$340,481          | \$ 494,640      | \$132,302       | \$ 11,477                 | \$ 361,434           | \$ 618      | \$414,255        | \$365,824        | \$ 5,792,600  | \$ 4,571,323  |
| Imprest Cash                                               |                    |                 |                 |                           |                      |             |                  |                  | 1,600         | 1,600         |
| Investments                                                |                    |                 |                 |                           |                      | 1,011,755   |                  |                  | 1,011,755     | 658,000       |
| Accounts Receivable                                        |                    |                 |                 |                           | 50,192               |             | 7,245            | 15,988           | 1,455,096     | 1,268,853     |
| Inventories (At Cost)                                      | 346,632            | 313,136         | 229,377         | 3,163                     | 191,279              |             | 407,900          | 25,193           | 1,584,767     | 1,764,729     |
| Fixed Assets                                               |                    |                 |                 |                           |                      | 2,936,167   |                  |                  | 2,936,167     | 2,678,481     |
| Accumulated Depreciation                                   |                    |                 |                 |                           |                      | (2,011,084) |                  |                  | (2,011,084)   | (1,766,690)   |
| Total Assets                                               | \$587,113          | \$ 807,776      | \$361,679       | \$ 14,640                 | \$ 602,905           | \$1,937,456 | \$829,400        | \$407,005        | \$ 10,770,901 | \$ 9,176,296  |
|                                                            |                    |                 |                 |                           |                      |             |                  |                  |               |               |
| LIABILITIES AND FUND EQUITY                                |                    |                 |                 |                           |                      |             |                  |                  |               |               |
|                                                            |                    |                 |                 |                           |                      |             |                  |                  |               |               |
|                                                            |                    |                 |                 |                           |                      |             |                  |                  |               |               |
| Liabilities:                                               |                    |                 |                 |                           |                      |             |                  |                  |               |               |
| Advances from General Fund - Working Capital               | \$250,000          | \$ 475,000      | \$250,000       | \$ 5,000                  | \$ 400,000           |             | \$500,000        | \$               | \$ 3,377,500  | \$ 3,377,500  |
| Loan Payable to General Fund                               |                    |                 |                 |                           |                      |             |                  |                  | 100,000       | 100,000       |
| Accounts and Vouchers Payable                              | 222,750            | 274,503         | 62,016          | 1,970                     | 336,327              |             | 284,463          | 18,569           | 4,432,193     | 3,535,812     |
| Accrued Expenses                                           | 8,824              | 28,344          | 40,041          |                           | 15,468               |             | 14,579           | 3,554            | 285,855       | 284,969       |
| Total Liabilities                                          | \$481,574          | \$ 777,847      | \$352,057       | \$ 6,970                  | \$ 751,795           |             | \$799,042        | \$ 22,123        | \$ 8,195,548  | \$ 7,298,281  |
|                                                            |                    |                 |                 |                           |                      |             |                  |                  |               |               |
| Fund Equity:                                               |                    |                 |                 |                           |                      |             |                  |                  |               |               |
| Equity in Fixed Assets                                     | \$                 | \$              | \$              | \$                        | \$                   | \$ 925,083  | \$               | \$               | \$ 925,083    | \$ 911,791    |
| Reserved for Purchase and/or Replacement of Motor Vehicles |                    |                 |                 |                           |                      | 1,012,373   |                  |                  | 1,012,373     | 637,264       |
| Reserved for Program Extension - Federal Food Commodities  |                    |                 |                 |                           |                      |             |                  | 384,882          | 384,882       | 296,442       |
| Reserved for Expansion, Development and Capital Purchases  |                    |                 |                 |                           |                      |             |                  |                  | 20,713        |               |
| Retained Earnings (Deficit) (Exhibit F-2)                  | 105,539            | 29,929          | 9,622           | 7,670                     | (148,890)            |             | 30,358           |                  | 232,302       | 32,518        |
| Total Fund Equity                                          | \$105,539          | \$ 29,929       | \$ 9,622        | \$ 7,670                  | \$ (148,890)         | \$1,937,456 | \$ 30,358        | \$384,882        | \$ 2,575,353  | \$ 1,878,015  |
| Total Liabilities and Fund Equity                          | \$587,113          | \$ 807,776      | \$361,679       | \$ 14,640                 | \$ 602,905           | \$1,937,456 | \$829,400        | \$407,005        | \$ 10,770,901 | \$ 9,176,296  |

See Notes 3 and 8 to Combined Financial Statements

Parentheses denotes red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
ALL INTERNAL SERVICE FUNDS

Exhibit F-2-1

For the Fiscal Year Ended June 30, 1983

|                                                             | State<br>Central<br>Crime<br>Laboratory | State<br>Planning<br>Services | Workers'<br>Compensation | Rhode Island<br>Industrial<br>Homework | Central<br>Utilities | State House<br>Restaurant | Central<br>Services | Correctional<br>Industries |
|-------------------------------------------------------------|-----------------------------------------|-------------------------------|--------------------------|----------------------------------------|----------------------|---------------------------|---------------------|----------------------------|
| Operating Revenues:                                         |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Sale of Materials, Supplies, and Services                   | \$ 303,750                              | \$1,095,107                   | \$ 7,548,007             | \$ 2,967                               | \$12,153,321         | \$ 107,900                | \$6,094,180         | \$ 570,178                 |
| Passenger Car Replacement Charges                           |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Recoveries                                                  |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Total Operating Revenue                                     | \$ 303,750                              | \$1,095,107                   | \$ 7,548,007             | \$ 2,967                               | \$12,153,321         | \$ 107,900                | \$6,094,180         | \$ 570,178                 |
| Operating Expenses:                                         |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Cost of Materials Used:                                     |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Inventory, July 1                                           | \$                                      | \$                            | \$                       | \$                                     | \$                   | \$                        | \$                  | \$                         |
| Net Purchases                                               |                                         |                               | 7,548,007                |                                        | 11,628,705           | 7,858                     | 60,588              | 247,774                    |
| Total                                                       | \$                                      | \$                            | \$ 7,548,007             | \$                                     | \$11,628,705         | \$ 73,471                 | \$1,275,962         | \$ 398,383                 |
| Inventory, June 30                                          |                                         |                               |                          |                                        |                      | 7,962                     | 36,188              | 123,937                    |
| Total Cost of Materials Used                                | \$                                      | \$                            | \$ 7,548,007             | \$                                     | \$11,628,705         | \$ 65,509                 | \$1,239,774         | \$ 274,446                 |
| Other Operating Expenses:                                   |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Personal Services                                           | \$ 68,102                               | \$ 664,866                    | \$                       | \$                                     | \$ 130,710           | \$ 60,688                 | \$1,912,921         | \$ 169,292                 |
| Employee Benefit Programs                                   | 17,298                                  | 165,414                       |                          |                                        | 34,119               |                           | 499,875             | 57,220                     |
| Supplies and Services                                       | 3,620                                   | 246,355                       |                          | 2,850                                  | 297,533              | 1,201                     | 2,404,704           | 123,509                    |
| Total Operating Expenses                                    | \$ 89,020                               | \$1,076,635                   | \$ 7,548,007             | \$ 2,850                               | \$12,091,067         | \$ 127,398                | \$6,057,274         | \$ 624,467                 |
| Net Operating Income (Loss)                                 | \$ 214,730                              | \$ 18,472                     | \$                       | \$ 117                                 | \$ 62,254            | \$ (19,498)               | \$ 36,906           | \$ (54,289)                |
| Non-Operating Revenues:                                     |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Operating Grants                                            | 56,160                                  |                               |                          |                                        |                      |                           |                     |                            |
| Net Income (Loss)                                           | \$ 270,890                              | \$ 18,472                     | \$                       | \$ 117                                 | \$ 62,254            | \$ (19,498)               | \$ 36,906           | \$ (54,289)                |
| Retained Earnings (Deficit), July 1                         | (95,514)                                | 45,108                        |                          | 219                                    | (56,367)             | (1,272)                   | 94,058              | 41,427                     |
| Deficit Reimbursement (Earnings Transfer) -<br>General Fund |                                         | (36,358)                      |                          | (94)                                   |                      |                           | (66,558)            | (20,714)                   |
| Retained Earnings (Deficit), June 30<br>(Exhibit F-1)       | \$ 175,376                              | \$ 27,222                     | \$                       | \$ 242                                 | \$ 5,887             | \$ (20,770)               | \$ 64,406           | \$ (33,576)                |

See Notes 3 and 8 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
ALL INTERNAL SERVICE FUNDS  
For the Fiscal Year Ended June 30, 1983

Exhibit F-2-2

|                                                          | Special Facilities |                 |                 |                           | Automotive Equipment |             |                  | Totals        |               |
|----------------------------------------------------------|--------------------|-----------------|-----------------|---------------------------|----------------------|-------------|------------------|---------------|---------------|
|                                                          | Central Pharmacy   | Food Processing | Central Laundry | Forand Building Cafeteria | Maintenance          | Equipment   | General Services | Year Ended    |               |
|                                                          |                    |                 |                 |                           |                      |             |                  | June 30, 1983 | June 30, 1982 |
| Operating Revenues:                                      |                    |                 |                 |                           |                      |             |                  |               |               |
| Sale of Materials, Supplies and Services                 | \$2,406,595        | \$2,620,843     | \$1,407,997     | \$ 47,580                 | \$ 4,725,719         | \$          | \$4,942,072      | \$ 44,026,216 | \$ 41,612,442 |
| Passenger Car Replacement Charges                        |                    |                 |                 |                           |                      | 567,592     |                  | 567,592       | 254,651       |
| Recoveries                                               |                    |                 |                 |                           |                      |             |                  |               | 162           |
| Investment Income                                        |                    |                 |                 |                           |                      | 60,290      |                  | 60,290        | 91,137        |
| Total Operating Revenues                                 | \$2,406,595        | \$2,620,843     | \$1,407,997     | \$ 47,580                 | \$ 4,725,719         | \$ 627,882  | \$4,942,072      | \$ 44,654,098 | \$ 41,958,392 |
| Operating Expenses:                                      |                    |                 |                 |                           |                      |             |                  |               |               |
| Cost of Materials Used:                                  |                    |                 |                 |                           |                      |             |                  |               |               |
| Inventory, July 1                                        | \$ 208,736         | \$ 375,865      | \$ 207,927      | \$ 3,086                  | \$ 232,220           | \$          | \$ 377,384       | \$ 1,721,438  | \$ 1,961,526  |
| Net Purchases                                            | 2,128,031          | 1,857,976       | 352,089         | 35,839                    | 4,230,071            |             | 4,643,547        | 33,855,861    | 31,319,029    |
| Total                                                    | \$2,336,767        | \$2,233,841     | \$ 560,016      | \$ 38,925                 | \$ 4,462,291         | \$          | \$5,020,931      | \$ 35,577,299 | \$ 33,280,555 |
| Inventory, June 30                                       | 246,631            | 313,136         | 229,377         | 3,163                     | 191,279              |             | 407,900          | 1,559,573     | 1,721,438     |
| Total Cost of Materials Used                             | \$2,090,136        | \$1,920,705     | \$ 330,639      | \$ 35,762                 | \$ 4,271,012         | \$          | \$4,613,031      | \$ 34,017,726 | \$ 31,559,117 |
| Other Operating Expenses:                                |                    |                 |                 |                           |                      |             |                  |               |               |
| Personal Services                                        | \$ 163,352         | \$ 459,284      | \$ 701,436      | \$                        | \$ 262,704           | \$          | \$ 223,060       | \$ 4,816,415  | \$ 5,063,894  |
| Employee Benefit Programs                                | 45,186             | 126,961         | 195,269         |                           | 67,990               |             | 58,489           | 1,267,821     | 1,185,346     |
| Supplies and Services                                    | 14,882             | 102,586         | 183,531         | 4,398                     | 129,318              | 252,773     | 39,159           | 3,806,419     | 4,019,441     |
| Total Operating Expenses                                 | \$2,313,556        | \$2,609,536     | \$1,410,875     | \$ 40,160                 | \$ 4,731,024         | \$ 252,773  | \$4,933,739      | \$ 43,908,381 | \$ 41,827,798 |
| Net Operating Income (Loss)                              | \$ 93,039          | \$ 11,307       | \$ (2,878)      | \$ 7,420                  | \$ (5,305)           | \$ 375,109  | \$ 8,333         | \$ 745,717    | \$ 130,594    |
| Non-Operating Revenues:                                  |                    |                 |                 |                           |                      |             |                  |               |               |
| Operating Grants                                         |                    |                 |                 |                           |                      |             |                  | 56,160        | 52,000        |
| Net Income (Loss)                                        | \$ 93,039          | \$ 11,307       | \$ (2,878)      | \$ 7,420                  | \$ (5,305)           | \$ 375,109  | \$ 8,333         | \$ 801,877    | \$ 182,594    |
| Retained Earnings (Deficit) July 1                       | 30,577             | 18,622          | 73,518          | 3,702                     | (143,585)            | 637,264     | 22,025           | 669,782       | 648,722       |
| Deficit Reimbursement (Earnings Transfer) - General Fund | (18,077)           |                 | (61,018)        | (3,452)                   |                      |             |                  | (206,271)     | (161,534)     |
| Retained Earnings (Deficit) June 30 (Exhibit F-1)        | \$ 105,539         | \$ 29,929       | \$ 9,622        | \$ 7,670                  | \$ (148,890)         | \$1,012,373 | \$ 30,358        | \$ 1,265,388  | \$ 669,782    |

See Notes 3 and 8 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION  
ALL INTERNAL SERVICE FUNDS

Exhibit F-3-1

For the Fiscal Year Ended June 30, 1983

|                                                    | State<br>Central<br>Crime<br>Laboratory | State<br>Planning<br>Services | Workers'<br>Compensation | Rhode Island<br>Industrial<br>Homework | Central<br>Utilities | State House<br>Restaurant | Central<br>Services | Correctional<br>Industries |
|----------------------------------------------------|-----------------------------------------|-------------------------------|--------------------------|----------------------------------------|----------------------|---------------------------|---------------------|----------------------------|
| <u>Sources of Financial Resources:</u>             |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Operations:                                        |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Sale of Materials, Supplies,<br>and Services       | \$ 14,175                               | \$1,122,878                   | \$ 7,547,911             | \$ 4,102                               | \$12,096,344         | \$ 115,840                | \$6,082,995         | \$ 586,227                 |
| Miscellaneous Receipts                             |                                         | 2                             | 1,429                    |                                        | 458                  |                           |                     |                            |
| Refunds of Expenditures                            |                                         | 2,646                         | 393                      |                                        |                      |                           | 188                 | 718                        |
| Total Financial Resources<br>from Operations       | \$ 14,175                               | \$1,125,526                   | \$ 7,549,733             | \$ 4,102                               | \$12,096,802         | \$ 115,840                | \$6,083,183         | \$ 586,945                 |
| Other Sources:                                     |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Transfer from General Fund                         | 56,160                                  |                               |                          |                                        |                      |                           |                     |                            |
| Total Sources of Financial Resources               | \$ 70,335                               | \$1,125,526                   | \$ 7,549,733             | \$ 4,102                               | \$12,096,802         | \$ 115,840                | \$6,083,183         | \$ 586,945                 |
| <u>Uses of Financial Resources:</u>                |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Operations:                                        |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Personal Services and Employee<br>Benefit Programs | \$ 75,583                               | \$ 831,593                    | \$                       | \$                                     | \$ 174,987           | \$ 59,713                 | \$2,406,848         | \$ 277,994                 |
| Supplies, Materials, and Services                  | 2,366                                   | 249,313                       | 7,505,725                | 2,849                                  | 11,101,168           | 66,083                    | 3,706,743           | 185,544                    |
| Refund of Receipts                                 |                                         |                               |                          |                                        |                      | 6,096                     |                     |                            |
| Total Financial Resources<br>Used in Operations    | \$ 77,949                               | \$1,080,906                   | \$ 7,505,725             | \$ 2,849                               | \$11,276,155         | \$ 131,892                | \$6,113,591         | \$ 463,538                 |
| Other Uses:                                        |                                         |                               |                          |                                        |                      |                           |                     |                            |
| Transfer to General Fund                           |                                         | 36,358                        |                          | 94                                     |                      |                           | 66,558              | 20,714                     |
| Total Uses of Financial Resources                  | \$ 77,949                               | \$1,117,264                   | \$ 7,505,725             | \$ 2,943                               | \$11,276,155         | \$ 131,892                | \$6,180,149         | \$ 484,252                 |
| Increase (Decrease) in Cash                        | \$ (7,614)                              | \$ 8,262                      | \$ 44,008                | \$ 1,159                               | \$ 820,647           | \$ (16,052)               | \$ (96,966)         | \$ 102,693                 |
| Cash, July 1                                       | 7,683                                   | 160,607                       | 462,175                  | 24                                     | 1,138,823            | 22,143                    | 971,099             | 52,878                     |
| Cash, June 30 (Exhibit F-1)                        | \$ 69                                   | \$ 168,869                    | \$ 506,183               | \$ 1,183                               | \$ 1,959,470         | \$ 6,091                  | \$ 874,133          | \$ 155,571                 |

See Notes 3 and 8 to Combined Financial Statements.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION  
ALL INTERNAL SERVICE FUNDS

Exhibit F-3-2

For the Fiscal Year Ended June 30, 1983

|                                                | Special<br>Facilities | Automotive<br>Maintenance | Equipment   | General Services<br>Stores | Federal<br>Program | Totals<br>Year Ended |               |
|------------------------------------------------|-----------------------|---------------------------|-------------|----------------------------|--------------------|----------------------|---------------|
|                                                |                       |                           |             |                            |                    | June 30, 1983        | June 30, 1982 |
| <u>Sources of Financial Resources:</u>         |                       |                           |             |                            |                    |                      |               |
| Operations:                                    |                       |                           |             |                            |                    |                      |               |
| Sales of Materials, Supplies, and Services     | \$6,483,600           | \$ 4,849,436              | \$          | \$4,940,440                | \$830,794          | \$ 44,674,742        | \$ 42,223,137 |
| Transfer from General Fund -                   |                       |                           |             |                            |                    |                      |               |
| Replacement Charge - Motor Vehicles            |                       |                           | 567,592     |                            |                    | 567,592              | 254,651       |
| Investment Earnings                            |                       |                           | 60,290      |                            |                    | 60,290               | 91,137        |
| Investments Sold and Matured                   |                       |                           | 3,472,445   |                            |                    | 3,472,445            | 4,116,000     |
| Miscellaneous Receipts                         | 112                   | 153                       |             |                            |                    | 2,154                | 2,689         |
| Refunds of Expenditures                        | 14,829                | 192                       |             | 1,523                      | 5,609              | 26,098               | 110,605       |
| Total Financial Resources from Operations      | \$6,498,541           | \$ 4,849,781              | \$4,100,327 | \$4,941,963                | \$836,403          | \$ 48,803,321        | \$ 46,798,219 |
| Other Sources:                                 |                       |                           |             |                            |                    |                      |               |
| Transfer from General Fund                     | \$                    | \$                        | \$          | \$                         | \$                 | 56,160               | \$ 52,000     |
| Advances from General Fund                     |                       |                           |             |                            |                    |                      | 400,000       |
| Deficit Reimbursed by General Fund             |                       |                           |             |                            |                    |                      | 49,934        |
| Total Sources of Financial Resources           | \$6,498,541           | \$ 4,849,781              | \$4,100,327 | \$4,941,963                | \$836,403          | \$ 48,859,481        | \$ 47,300,153 |
| <u>Uses of Financial Resources:</u>            |                       |                           |             |                            |                    |                      |               |
| Operations:                                    |                       |                           |             |                            |                    |                      |               |
| Personal Services and Employee Benefit Program | \$1,692,888           | \$ 331,100                | \$          | \$ 286,663                 | \$ 86,780          | \$ 6,224,149         | \$ 6,646,750  |
| Supplies, Materials, and Services              | 4,462,479             | 4,455,724                 |             | 4,668,695                  | 690,466            | 37,097,155           | 35,114,062    |
| Purchase and/or Replacement of Motor Vehicles  |                       |                           | 274,622     |                            |                    | 274,622              | 375,415       |
| Refund of Receipts                             | 2,693                 | 1,018                     |             |                            |                    | 9,807                | 10,616        |
| Investments Purchased                          |                       |                           | 3,826,200   |                            |                    | 3,826,200            | 4,359,000     |
| Total Financial Resources Used in Operations   | \$6,158,060           | \$ 4,787,842              | \$4,100,822 | \$4,955,358                | \$777,246          | \$ 47,431,933        | \$ 46,505,843 |
| Other Uses:                                    |                       |                           |             |                            |                    |                      |               |
| Transfer to General Fund                       | 82,547                |                           |             |                            |                    | 206,271              | 211,468       |
| Total Uses of Financial Resources              | \$6,240,607           | \$ 4,787,842              | \$4,100,822 | \$4,955,358                | \$777,246          | \$ 47,638,204        | \$ 46,717,311 |
| Increase (Decrease) in Cash                    | \$ 257,934            | \$ 61,939                 | \$ (495)    | \$ (13,395)                | \$ 59,157          | \$ 1,221,277         | \$ 582,842    |
| Cash, July 1                                   | \$ 720,966            | \$ 299,495                | \$ 1,113    | \$ 427,650                 | \$306,667          | \$ 4,571,323         | \$ 3,988,481  |
| Cash, June 30 (Exhibit F-1)                    | \$ 978,900            | \$ 361,434                | \$ 618      | \$ 414,255                 | \$365,824          | \$ 5,792,600         | \$ 4,571,323  |

See Notes 3 and 8 to Combined Financial Statements.

# FINANCIAL SECTION

|                                                                                     | Exhibit/<br>Schedule |
|-------------------------------------------------------------------------------------|----------------------|
| TRUST AND AGENCY FUNDS:                                                             |                      |
| Combining Balance Sheets.....                                                       | G-1                  |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances..... | G-2                  |
| Retirement Funds                                                                    |                      |
| Combining Balance Sheets.....                                                       | G-3                  |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances..... | G-4                  |
| Trust and Agency Funds - Other                                                      |                      |
| Combining Balance Sheets.....                                                       | G-5                  |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances..... | G-6                  |
| Custodial Funds - State Institutions                                                |                      |
| Balance Sheets.....                                                                 | G-7                  |
| Statement of Revenues, Expenditures, and<br>Changes in Fund Balances.....           | G-8                  |
| Statement of Imprest Cash Funds.....                                                | G-9                  |
| Payroll and Pension Clearing Fund                                                   |                      |
| Balance Sheets.....                                                                 | G-10                 |
| Statement of Revenues, Expenditures, and<br>Changes in Fund Balances.....           | G-11                 |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-1

COMBINING BALANCE SHEETS  
ALL TRUST AND AGENCY FUNDS

June 30, 1983

| ASSETS                                                        | Retirement<br>(G-3)  | Other<br>(G-5)     | Custodial<br>Funds - State<br>Institutions<br>(G-7) | Payroll and<br>Pension<br>Clearing<br>(G-10) | Totals                |                       |
|---------------------------------------------------------------|----------------------|--------------------|-----------------------------------------------------|----------------------------------------------|-----------------------|-----------------------|
|                                                               |                      |                    |                                                     |                                              | June 30, 1983         | June 30, 1982         |
| Cash                                                          | \$ (2,908,930)       | \$ 352,574         | \$ 279,774                                          | \$ 9,306,397                                 | \$ 7,031,815          | \$ 5,197,659          |
| Imprest Cash                                                  |                      |                    | 127,275                                             |                                              | 127,275               | 123,120               |
| Investments                                                   | 734,320,461          | 1,954,963          | 1,700,000                                           | 367,605                                      | 738,343,029           | 633,050,633           |
| Accounts Receivable                                           |                      | 43,154             |                                                     |                                              | 43,154                | 21,245                |
| Deferred Compensation in Hands<br>of Insurance Carriers       |                      |                    |                                                     | 13,639,502                                   | 13,639,502            | 11,326,092            |
| Due from Insurance Carriers<br>and Others                     |                      |                    |                                                     | 30,493                                       | 30,493                |                       |
| <b>Total Assets</b>                                           | <b>\$731,411,531</b> | <b>\$2,350,691</b> | <b>\$ 2,107,049</b>                                 | <b>\$23,345,997</b>                          | <b>\$ 759,215,268</b> | <b>\$ 649,718,749</b> |
| <b>LIABILITIES AND FUND BALANCE</b>                           |                      |                    |                                                     |                                              |                       |                       |
| <b>Liabilities:</b>                                           |                      |                    |                                                     |                                              |                       |                       |
| Vouchers and Accounts Payable                                 | \$                   | \$ 100,166         | \$ 71,747                                           | \$ 733,788                                   | \$ 905,701            | \$ 461,132            |
| Accrued Payroll and Fringe Benefits                           |                      | 4,625              |                                                     |                                              | 4,625                 | 3,940                 |
| Custodial Accounts                                            |                      |                    | 1,570,609                                           |                                              | 1,570,609             | 1,551,888             |
| Federal Government - FICA, Income<br>Taxes, and Savings Bonds |                      |                    |                                                     | 7,518,427                                    | 7,518,427             | 6,765,598             |
| State Employees - R.I. Deferred<br>Compensation Program       |                      |                    |                                                     | 13,639,502                                   | 13,639,502            | 11,326,092            |
| Insurance Carriers and Others                                 |                      |                    |                                                     |                                              |                       | 50,732                |
| <b>Total Liabilities</b>                                      | <b>\$</b>            | <b>\$ 104,791</b>  | <b>\$ 1,642,356</b>                                 | <b>\$21,891,717</b>                          | <b>\$ 23,638,864</b>  | <b>\$ 20,159,382</b>  |
| <b>Fund Balance:</b>                                          |                      |                    |                                                     |                                              |                       |                       |
| Reserve for Group Life<br>Insurance Premiums                  | \$                   | \$                 | \$                                                  | \$ 1,152,156                                 | \$ 1,152,156          | \$ 491,267            |
| Disability Self-Insurance Reserve -<br>Group Life Insurance   |                      |                    |                                                     | 302,124                                      | 302,124               | 308,822               |
| Reserve for Encumbrances                                      |                      |                    | 27,121                                              |                                              | 27,121                | 42,233                |
| Unreserved                                                    | 731,411,531          | 2,245,900          | 437,572                                             |                                              | 734,095,003           | 628,717,045           |
| <b>Total Fund Balance<br/>(Exhibit G-2)</b>                   | <b>\$731,411,531</b> | <b>\$2,245,900</b> | <b>\$ 464,693</b>                                   | <b>\$ 1,454,280</b>                          | <b>\$ 735,576,404</b> | <b>\$ 629,559,367</b> |
| <b>Total Liabilities and<br/>Fund Balance</b>                 | <b>\$731,411,531</b> | <b>\$2,350,691</b> | <b>\$ 2,107,049</b>                                 | <b>\$23,345,997</b>                          | <b>\$ 759,215,268</b> | <b>\$ 649,718,749</b> |

See Notes 3 and 8 to Combined Financial Statements.  
Parentheses denote red figure.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL TRUST AND AGENCY FUNDS

For the Fiscal Year Ended June 30, 1983

|                                                    | Retirement<br>(G-4) | Other<br>(G-6) | Custodial<br>(G-8) | Payroll and<br>Pension<br>Clearing<br>(G-11) | Totals         |                |
|----------------------------------------------------|---------------------|----------------|--------------------|----------------------------------------------|----------------|----------------|
|                                                    |                     |                |                    |                                              | Years Ended    |                |
|                                                    |                     |                |                    |                                              | June 30, 1983  | June 30, 1982  |
| Revenues:                                          |                     |                |                    |                                              |                |                |
| Licenses, Fees, Sales<br>and Services              | \$                  | \$ 695,731     | \$ 819,991         | \$                                           | \$ 1,515,722   | \$ 1,177,083   |
| Contributions                                      | 104,137,842         |                | 30,009             |                                              | 104,167,851    | 89,222,323     |
| Income from Investments                            | 61,802,653          | 272,938        | 58,256             | 988,580                                      | 63,122,427     | 56,766,543     |
| Interest                                           | 213,258             |                |                    |                                              | 213,258        | 163,495        |
| Unclaimed Property                                 |                     | 2,859,011      |                    |                                              | 2,859,011      | 1,330,442      |
| Miscellaneous Income                               | 12,033              | 1,031          | 17,461             | 928,440                                      | 958,965        | 497,018        |
| Total Revenues                                     | \$166,165,786       | \$ 3,828,711   | \$ 925,717         | \$ 1,917,020                                 | \$ 172,837,234 | \$ 149,156,904 |
| Expenditures:                                      |                     |                |                    |                                              |                |                |
| Individual and Family<br>Development               | \$ 60,397,488       | \$ 95,661      | \$1,098,552        | \$                                           | \$ 61,591,701  | \$ 56,334,580  |
| Miscellaneous Expenses                             | 5,181               | 1,765,030      |                    | 274,249                                      | 2,044,460      | 931,329        |
| Total Expenditures                                 | \$ 60,402,669       | \$ 1,860,691   | \$1,098,552        | \$ 274,249                                   | \$ 63,636,161  | \$ 57,265,909  |
| Excess of Revenues<br>over (under)<br>Expenditures | \$105,763,117       | \$ 1,968,020   | \$ (172,835)       | \$ 1,642,771                                 | \$ 109,201,073 | \$ 91,890,995  |
| Other Financing Sources (Uses):                    |                     |                |                    |                                              |                |                |
| Interfund and Intrafund<br>Transfers               | \$                  | \$(2,199,980)  | \$ 4,649           | \$(988,580)                                  | \$(3,183,911)  | \$(2,228,453)  |
| Adjustments - Prior Year<br>Transactions           |                     |                | (125)              |                                              | (125)          |                |
| Total Other<br>Financing Sources (Uses)            | \$                  | \$(2,199,980)  | \$ 4,524           | \$(988,580)                                  | \$(3,184,036)  | \$(2,228,453)  |
| Increase (Decrease) in<br>Fund Balance             | \$105,763,117       | \$ (231,960)   | \$ (168,311)       | \$ 654,191                                   | \$ 106,017,037 | \$ 89,662,542  |
| Fund Balances, July 1                              | 625,648,414         | 2,477,860      | 633,004            | 800,089                                      | 629,559,367    | 539,896,825    |
| Fund Balances, June 30 (Exhibit G-1)               | \$731,411,531       | \$ 2,245,900   | \$ 464,693         | \$ 1,454,280                                 | \$ 735,576,404 | \$ 629,559,367 |

See Notes 3 and 9 to Combined Financial Statements.  
Parentheses denote red figure.

COMMENTS

(Exhibits G-3, 4)

EMPLOYEES' RETIREMENT FUND

This Fund is maintained for the purpose of financing the retirement system for state employees and public school teachers, which provides retirement, disability, and death benefit coverage. In the case of state employees, the system operates as a full supplement to Federal Social Security (Chapter 36-8, 9, 10 of the General Laws of Rhode Island).

The actuary is required to make an investigation into the mortality, service, and compensation experience of the members of the retirement system, and to make a valuation of the assets and liabilities of the system. The Retirement Board shall certify to the Director of Administration before December 15 in each year, rates of contribution payable by the State of Rhode Island for the next fiscal year. The rates for 1983 and 1984 are as follows:

| <u>Fiscal</u> | <u>Employer</u>        |                 |
|---------------|------------------------|-----------------|
|               | <u>State Employees</u> | <u>Teachers</u> |
| 1983          | 11.3%                  | 7.3%            |
| 1984          | 12.5%                  | 8.1%            |

Effective July 1, 1979, due to a change in the statutory funding, the calculation of rates provides for increasing rates from 77% in 1979-80 to 100% in 1985 of current service costs. In addition, interest on the unfunded liability increases from 45% in 1979-80 to 100% in 1985. The rate for 1982-83 was 91% of current service costs plus interest of 75% on the unfunded liability. The unfunded liability of the system as of June 30, 1985 is to be amortized over thirty years.

An amendment to the retirement laws provided a one-year deferment to the initiation of new contribution rates for state employees and teachers. The present schedule for state employees and teachers is as follows:

|                        | <u>Employee</u>        |                 |
|------------------------|------------------------|-----------------|
|                        | <u>State Employees</u> | <u>Teachers</u> |
| July 1, 1983           | 6%                     | 7%              |
| July 1, 1985 and after | 6½%                    | 7½%             |

COMMENTS

(Exhibits G-3, 4)

EMPLOYEES' RETIREMENT FUND (Cont'd)

Survivor benefits for teachers are fully funded by equal contributions by the teachers and the cities and towns.

A separate retirement program is maintained for members of the faculty and certain administrative employees of the State University and Colleges. This program is reinsured with the Teachers' Insurance and Annuity Association Plan (TIAA) of New York.

Retirement System Highlights

| <u>Membership Data</u>            | <u>1983</u>       | <u>1982</u>       | <u>Increase<br/>Decrease*</u> |
|-----------------------------------|-------------------|-------------------|-------------------------------|
| State Employees - Active          | 15,612            | 15,220            | 392                           |
| Teachers - Active                 | 10,489            | 10,537            | 48*                           |
| State Employees - Retired         | 5,291             | 5,083             | 208                           |
| Teachers - Retired                | 3,070             | 3,003             | 67                            |
| <br>Fund Balance                  | <br>\$633,614,198 | <br>\$540,319,678 | <br>\$93,294,520              |
| <br>Investments                   | <br>636,371,404   | <br>539,042,136   | <br>97,329,268                |
| Investment Income                 | 53,702,872        | 47,617,301        | 6,085,571                     |
| <br>Members' Contributions:       |                   |                   |                               |
| State Employees                   | 15,428,658        | 14,120,070        | 1,308,588                     |
| Teachers                          | 18,037,634        | 14,419,664        | 3,617,970                     |
| Teachers-Survivors' Benefits      | 523,490           | 530,786           | 7,296*                        |
| <br>State Contributions:          |                   |                   |                               |
| State Employees                   | 28,130,363        | 25,866,607        | 2,263,756                     |
| Teachers                          | 17,148,324        | 14,732,603        | 2,415,721                     |
| <br>Refund of Contributions:      |                   |                   |                               |
| State Employees                   | 1,947,659         | 2,451,656         | 503,997*                      |
| Teachers                          | 1,530,429         | 1,830,304         | 299,875*                      |
| <br>Municipal Contributions:      |                   |                   |                               |
| Teachers                          | 18,634,926        | 16,077,670        | 2,557,256                     |
| Teachers Survivors' Benefits      | 524,626           | 539,228           | 14,602*                       |
| Transfers                         | 7,662             | 29,625            | 21,963*                       |
| <br>Pension and Benefit Payments: |                   |                   |                               |
| State Employees                   | 25,481,743        | 22,810,597        | 2,671,146                     |
| Public School Teachers            | 29,564,600        | 27,711,474        | 1,853,126                     |

COMMENTS

(Exhibits C-3, 4)

EMPLOYEES' RETIREMENT FUND (Cont'd)

Fund Reserves

Preliminary June 30, 1983 computations of the Retirement Board indicate the following for liabilities and reserves.

Employees' Retirement Fund

|                                       |             |
|---------------------------------------|-------------|
| <u>Unclaimed Benefits</u>             | \$ 105,980  |
| <u>Members' Contribution Reserves</u> |             |
| State Employees                       | 92,361,076  |
| Teachers                              | 127,472,311 |
| Teachers' Survivors                   | 6,686,410   |
| <u>General Reserves</u>               |             |
| State Employees                       | 234,611,995 |
| Teachers                              | 155,150,071 |
| Teachers' Survivors                   | 20,894,248  |
| Certain State Employees               | 4,900       |

The Reserves of the Employees' Retirement Fund are classified as (1) a Members' Contribution Reserves - consists of the state employee and teacher employee contributions. (2) General Reserves - consists of (a) the state employer and municipal employer contributions, (b) special state appropriations, and (c) category transfers of members' contributions from Membership Reserve when state employees and teachers retire or have survivor claims.

There are also periodic additions to this reserve for fund earnings and these earnings are prorated in accordance with prevailing reserve balances in the various categories of reserve.

Employees' Retirement System - The Unfunded Actuarial Liability

|                             |                        |
|-----------------------------|------------------------|
|                             | <u>June 30, 1983</u>   |
| State of Rhode Island:      |                        |
| State Employees.....        | \$ 415,265,300         |
| Teacher Members.....        | <u>334,029,750</u>     |
| Total State.....            | \$ 749,295,050         |
| Cities and Towns on Account |                        |
| of Teacher Members.....     | <u>334,029,750</u>     |
| Total                       | <u>\$1,083,324,800</u> |



COMMENTS

(Exhibits G-3, 4)

MUNICIPAL EMPLOYEES' RETIREMENT FUND

This fund is for the purpose of financing the Municipal Retirement System in which participation is optional by Rhode Island cities and towns. Fifty-seven municipalities and related entities are now in this system.

The method of financing the system established by Chapter 45-21 of the General Laws reflects a full-funded basis in accordance with the accruing requirements. It consists of contributions by municipal employees of a fixed percent of compensation and matching contributory payments by participating municipalities. Service is an obligation of the respective participating municipalities; such obligation is not indicated in the balance sheet of this Fund. The system is directed and administered by the State Retirement Board. The State assumes the entire cost of administration of this system.

|                              | <u>1983</u>  | <u>1982</u>  | <u>Increase<br/>Decrease*</u> |
|------------------------------|--------------|--------------|-------------------------------|
| Fund Balance                 | \$97,797,333 | \$85,328,736 | \$12,468,597                  |
| Investments                  | 97,949,057   | 84,943,151   | 13,005,906                    |
| Investment Income            | 8,099,781    | 7,407,617    | 692,164                       |
| Member Contributions         | 3,548,448    | 3,194,673    | 353,775                       |
| Refunds of Contributions     | 459,264      | 2,204,728    | 1,745,464*                    |
| Municipal Contributions      | 6,081,394    | 6,192,590    | 111,196*                      |
| Pension and Benefit Payments | 4,853,481    | 4,259,302    | 594,179                       |

| <u>Membership Data</u> | <u>1983</u> | <u>1982</u> | <u>Increase<br/>Decrease*</u> |
|------------------------|-------------|-------------|-------------------------------|
| Number of Members      | 4,446       | 4,486       | 40*                           |
| Number of Retirees     | 1,501       | 1,402       | 99                            |

Municipal Retirement Fund

Unclaimed Benefits                      \$    25,962

Reserves - General Employees

|                       |            |
|-----------------------|------------|
| Member Contributions  | 18,050,546 |
| Employer Accumulation | 1,629,346  |
| Retirement            | 67,728,317 |

Reserves - Police & Fire

|                       |           |
|-----------------------|-----------|
| Member Contributions  | 2,315,477 |
| Employer Accumulation | 1,082,861 |
| Retirement            | 7,852,216 |



COMMENTS

(Exhibits G-3, 4)

MUNICIPAL EMPLOYEES' RETIREMENT FUND (Contd)

The Reserves of the Municipal Retirement Fund are classified as Reserves-General Employees which receives member and municipal contributions that are transferred to the Retirement reserve when an employee retires, along with investment earnings. The same procedure is applicable to the Police and the Fire Reserve.

For further information concerning the financial operations of the retirement system for State employees and public school teachers, and the retirement system for municipal employees, reference should be made to the annual reports of the State Retirement Board covering each of these retirement systems.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-3

COMBINING BALANCE SHEETS  
RETIREMENT TRUST AND AGENCY FUNDS

June 30, 1983

| ASSETS                     | Municipal<br>Employees'<br>Retirement | Employees' Retirement |                      |                     |                   | Totals                |                       |
|----------------------------|---------------------------------------|-----------------------|----------------------|---------------------|-------------------|-----------------------|-----------------------|
|                            |                                       | State                 | Teachers             | Teachers'           | Unclaimed         | June 30, 1983         | June 30, 1982         |
|                            |                                       | Employees             | Teachers             | Survivors           | Benefits          |                       |                       |
| Cash                       | \$ (151,724)                          | \$ (1,480,148)        | \$ (1,287,437)       | \$ (95,601)         | \$ 105,980        | \$ (2,908,930)        | \$ 1,663,107          |
| Imprest Cash               |                                       |                       |                      |                     |                   |                       | 20                    |
| Investments                | <u>97,949,057</u>                     | <u>326,840,353</u>    | <u>281,848,895</u>   | <u>27,682,156</u>   |                   | <u>734,320,461</u>    | <u>623,985,287</u>    |
| Total Assets               | <u>\$97,797,333</u>                   | <u>\$325,360,205</u>  | <u>\$280,561,458</u> | <u>\$27,586,555</u> | <u>\$ 105,980</u> | <u>\$ 731,411,531</u> | <u>\$ 625,648,414</u> |
| FUND BALANCE               |                                       |                       |                      |                     |                   |                       |                       |
| Fund Balance (Exhibit G-4) | <u>\$97,797,333</u>                   | <u>\$325,360,205</u>  | <u>\$280,561,458</u> | <u>\$27,586,555</u> | <u>\$ 105,980</u> | <u>\$ 731,411,531</u> | <u>\$ 625,648,414</u> |
| Total Fund Balance         | <u>\$97,797,333</u>                   | <u>\$325,360,205</u>  | <u>\$280,561,458</u> | <u>\$27,586,555</u> | <u>\$ 105,980</u> | <u>\$ 731,411,531</u> | <u>\$ 625,648,414</u> |

See Notes 3 and 9 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
RETIREMENT TRUST AND AGENCY FUNDS

Exhibit G-4

For the Fiscal Year Ended June 30, 1983

|                                         | Municipal<br>Employees'<br>Retirement | EMPLOYEES' RETIREMENT |               |              |            | Totals         |                |
|-----------------------------------------|---------------------------------------|-----------------------|---------------|--------------|------------|----------------|----------------|
|                                         |                                       | State                 | Teachers      | Teachers'    | Unclaimed  | Year Ended     |                |
|                                         |                                       | Employees             |               | Survivors    | Benefits   | June 30, 1983  | June 30, 1982  |
| Revenues:                               |                                       |                       |               |              |            |                |                |
| Net Contributions                       | \$ 9,170,578                          | \$ 41,611,362         | \$ 52,430,103 | \$ 908,468   | \$ 17,331  | \$ 104,137,842 | \$ 89,207,762  |
| Income from Investments (Net)           | 8,099,781                             | 27,952,345            | 23,296,306    | 2,454,221    |            | 61,802,653     | 55,024,918     |
| Interest on Member Purchases            | 35,195                                | 117,102               | 60,961        |              |            | 213,258        | 163,495        |
| Miscellaneous Income                    | 3                                     | 11,857                | 173           |              |            | 12,033         | 7,644          |
| Total Revenues                          | \$17,305,557                          | \$ 69,692,666         | \$ 75,787,543 | \$ 3,362,689 | \$ 17,331  | \$ 166,165,786 | \$ 144,403,819 |
| Expenditures:                           |                                       |                       |               |              |            |                |                |
| Retirement Benefits                     | \$ 4,853,481                          | \$ 25,481,743         | \$ 29,564,600 | \$ 497,664   | \$         | \$ 60,397,488  | \$ 55,256,181  |
| Miscellaneous Expenses                  | 2,148                                 | 3,033                 |               |              |            | 5,181          | 3,324          |
| Total Expenditures                      | \$ 4,855,629                          | \$ 25,484,776         | \$ 29,564,600 | \$ 497,664   | \$         | \$ 60,402,669  | \$ 55,259,505  |
| Excess of Revenues<br>over Expenditures | \$12,449,928                          | \$ 44,207,890         | \$ 46,222,943 | \$ 2,865,025 | \$ 17,331  | \$ 105,763,117 | \$ 89,144,314  |
| Other Financing Sources (Uses):         |                                       |                       |               |              |            |                |                |
| Interfund and Intrafund Transfers       | \$ 18,669                             | \$ (18,669)           | \$            | \$           | \$         | \$             | \$             |
| Total Other Financing<br>Sources (Uses) | \$ 18,669                             | \$ (18,669)           | \$            | \$           | \$         | \$             | \$             |
| Increase in Fund Balance                | \$12,468,597                          | \$ 44,189,221         | \$ 46,222,943 | \$ 2,865,025 | \$ 17,331  | \$ 105,763,117 | \$ 89,144,314  |
| Fund Balance, July 1                    | 85,328,736                            | 281,170,984           | 234,338,515   | 24,721,530   | 88,649     | 625,648,414    | 536,504,100    |
| Fund Balance, June 30 (Exhibit G-3)     | \$97,797,333                          | \$325,360,205         | \$280,561,458 | \$27,586,555 | \$ 105,980 | \$ 731,411,531 | \$ 625,648,414 |

See Notes 3 and 9 to Combined Financial Statements.

TRUST AND AGENCY FUNDS - OTHER

(Exhibits C-5, 6)

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-5

COMBINING BALANCE SHEETS  
TRUST AND AGENCY FUNDS - OTHER

June 30, 1983

| ASSETS                              | Unclaimed<br>Property | Violent<br>Crimes<br>Indemnity | R.I.<br>Veterans'<br>Home | Real Estate<br>Recovery | Permanent<br>School | Touro<br>Jewish<br>Synagogue | Totals              |                     |
|-------------------------------------|-----------------------|--------------------------------|---------------------------|-------------------------|---------------------|------------------------------|---------------------|---------------------|
|                                     |                       |                                |                           |                         |                     |                              | June 30, 1983       | June 30, 1982       |
| Cash                                | \$ 89,224             | \$ 187,267                     | \$ 55,011                 | \$ 6,117                | \$ (1,612)          | \$ 16,567                    | \$ 352,574          | \$ 140,477          |
| Investments                         |                       |                                | 821,508                   | 203,857                 | 753,562             | 176,036                      | 1,954,963           | 2,354,846           |
| Accounts Receivable                 |                       | 14,237                         | 28,917                    |                         |                     |                              | 43,154              | 21,245              |
| Total Assets                        | <u>\$ 89,224</u>      | <u>\$ 201,504</u>              | <u>\$ 905,436</u>         | <u>\$ 209,974</u>       | <u>\$ 751,950</u>   | <u>\$ 192,603</u>            | <u>\$ 2,350,691</u> | <u>\$ 2,516,568</u> |
| LIABILITIES AND FUND BALANCES       |                       |                                |                           |                         |                     |                              |                     |                     |
| Liabilities:                        |                       |                                |                           |                         |                     |                              |                     |                     |
| Accrued Payroll and Fringe Benefits | \$ 4,625              | \$                             | \$ 19,988                 | \$ 516                  | \$ 1,265            | \$                           | \$ 4,625            | \$ 3,940            |
| Vouchers and Accounts Payable       | 875                   | 77,522                         | 19,988                    | 516                     | 1,265               |                              | 100,166             | 34,768              |
| Total Liabilities                   | <u>\$ 5,500</u>       | <u>\$ 77,522</u>               | <u>\$ 19,988</u>          | <u>\$ 516</u>           | <u>\$ 1,265</u>     | <u>\$</u>                    | <u>\$ 104,791</u>   | <u>\$ 38,708</u>    |
| Fund Balances (Exhibit G-6)         | <u>\$ 83,724</u>      | <u>\$ 123,982</u>              | <u>\$ 885,448</u>         | <u>\$ 209,458</u>       | <u>\$ 750,685</u>   | <u>\$ 192,603</u>            | <u>\$ 2,245,900</u> | <u>\$ 2,477,860</u> |
| Total Liabilities and Fund Balance  | <u>\$ 89,224</u>      | <u>\$ 201,504</u>              | <u>\$ 905,436</u>         | <u>\$ 209,974</u>       | <u>\$ 751,950</u>   | <u>\$ 192,603</u>            | <u>\$ 2,350,691</u> | <u>\$ 2,516,568</u> |

See Note 3 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-6

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TRUST AND AGENCY FUNDS - OTHER

For the Fiscal Year Ended June 30, 1983

|                                                 | Unclaimed<br>Property | Violent<br>Crimes<br>Indemnity | R.I.<br>Veterans'<br>Home | Real Estate<br>Recovery | Permanent<br>School | Touro<br>Jewish<br>Synagogue | Totals         |               |
|-------------------------------------------------|-----------------------|--------------------------------|---------------------------|-------------------------|---------------------|------------------------------|----------------|---------------|
|                                                 |                       |                                |                           |                         |                     |                              | June 30, 1983  | June 30, 1982 |
| Revenues:                                       |                       |                                |                           |                         |                     |                              |                |               |
| Sales and Services                              | \$                    | \$                             | \$ 299,355                | \$                      | \$                  | \$                           | \$ 299,355     | \$ 17,034     |
| Income from Investments                         |                       | 90,188                         | 53,533                    | 19,446                  | 73,693              | 36,078                       | 272,938        | 341,512       |
| Unclaimed Property                              | 2,704,021             |                                | 154,990                   |                         |                     |                              | 2,859,011      | 1,330,442     |
| Fees                                            | 8,674                 | 372,099                        |                           | 8,880                   | 6,723               |                              | 396,376        | 360,042       |
| Miscellaneous                                   |                       | 551                            |                           |                         | 480                 |                              | 1,031          |               |
| Total Revenues                                  | \$ 2,712,695          | \$ 462,838                     | \$ 507,878                | \$ 28,326               | \$ 80,896           | \$ 36,078                    | \$ 3,828,711   | \$ 2,049,030  |
| Expenditures:                                   |                       |                                |                           |                         |                     |                              |                |               |
| Individual and Family Development               | \$                    | \$                             | \$                        | \$                      | \$ 95,661           | \$                           | \$ 95,661      | \$ 91,310     |
| Miscellaneous                                   | 493,060               | 1,144,536                      | 90,535                    | 11,918                  |                     | 24,981                       | 1,765,030      | 770,657       |
| Total Expenditures                              | \$ 493,060            | \$ 1,144,536                   | \$ 90,535                 | \$ 11,918               | \$ 95,661           | \$ 24,981                    | \$ 1,860,691   | \$ 861,967    |
| Excess of Revenues over<br>(under) Expenditures | \$ 2,219,635          | \$ (681,698)                   | \$ 417,343                | \$ 16,408               | \$ (14,765)         | \$ 11,097                    | \$ 1,968,020   | \$ 1,187,063  |
| Other Financing Sources (Uses)                  |                       |                                |                           |                         |                     |                              |                |               |
| Interfund and Intrafund Transfers               | \$ (2,200,000)        | \$                             | \$                        | \$                      | \$ 10               | \$ 10                        | \$ (2,199,980) | \$ (925,000)  |
| Total Other Financing<br>Sources (Uses)         | \$ (2,200,000)        | \$                             | \$                        | \$                      | \$ 10               | \$ 10                        | \$ (2,199,980) | \$ (925,000)  |
| Increase (Decrease) in Fund Balance             | \$ 19,635             | \$ (681,698)                   | \$ 417,343                | \$ 16,408               | \$ (14,755)         | \$ 11,107                    | \$ (231,960)   | \$ 262,063    |
| Fund Balance, July 1                            | 64,089                | 805,680                        | 468,105                   | 193,050                 | 765,440             | 181,496                      | 2,477,860      | 2,215,797     |
| Fund Balance, June 30 (Exhibit G-5)             | \$ 83,724             | \$ 123,982                     | \$ 885,448                | \$ 209,458              | \$ 750,685          | \$ 192,603                   | \$ 2,245,900   | \$ 2,477,860  |

See Note 3 to Combined Financial Statements.

CUSTODIAL FUNDS - STATE INSTITUTIONS

(Exhibits G-7, 8, 9)

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-7

CUSTODIAL FUNDS - STATE INSTITUTIONS  
BALANCE SHEETS

June 30, 1983 and 1982

| ASSETS                             | 1983               | 1982               |
|------------------------------------|--------------------|--------------------|
| Cash                               | \$ 279,774         | \$ 116,401         |
| Imprest Cash (Exhibit G-9)         | 127,275            | 123,100            |
| Investments                        | <u>1,700,000</u>   | <u>2,003,000</u>   |
| Total Assets                       | <u>\$2,107,049</u> | <u>\$2,242,501</u> |
|                                    |                    |                    |
| LIABILITIES AND FUND BALANCE       |                    |                    |
| Liabilities:                       |                    |                    |
| Vouchers and Accounts Payable      | \$ 71,747          | \$ 57,609          |
| Custodial Accounts                 | <u>1,570,609</u>   | <u>1,551,888</u>   |
| Total Liabilities                  | <u>\$1,642,356</u> | <u>\$1,609,497</u> |
| Fund Balance:                      |                    |                    |
| Reserved for Encumbrances          | \$ 27,121          | \$ 42,233          |
| Unreserved                         | <u>437,572</u>     | <u>590,771</u>     |
| Total Fund Balance (Exhibit G-8)   | <u>\$ 464,693</u>  | <u>\$ 633,004</u>  |
| Total Liabilities and Fund Balance | <u>\$2,107,049</u> | <u>\$2,242,501</u> |

See Note 3 to Combined Financial Statements.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-8

CUSTODIAL FUNDS - STATE INSTITUTIONS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1983 and 1982

|                                            | <u>1983</u>         | <u>1982</u>        |
|--------------------------------------------|---------------------|--------------------|
| Revenues:                                  |                     |                    |
| Income from Investments (Net)              | \$ 58,256           | \$ 101,355         |
| Sales and Services - Stores                | 819,991             | 798,102            |
| Donations - Benefits                       | 30,009              | 14,561             |
| Miscellaneous Income - Benefits            | 17,461              | 15,617             |
| Sales and Donations - Occupational Therapy |                     | 1,905              |
| Total Revenues                             | <u>\$ 925,717</u>   | <u>\$ 931,535</u>  |
| Expenditures:                              |                     |                    |
| Stores                                     | \$ 734,061          | \$ 690,408         |
| Benefits Paid                              | 364,491             | 296,209            |
| Occupational Therapy                       |                     | 472                |
| Total Expenditures                         | <u>\$1,098,552</u>  | <u>\$ 987,089</u>  |
| Revenues under Expenditures                | <u>\$ (172,835)</u> | <u>\$ (55,554)</u> |
| Other Financing Sources (Uses):            |                     |                    |
| Interfund and Intrafund Transfers          | \$ 4,649            | \$ 9,339           |
| Adjustment - Prior Year Transactions       | (125)               |                    |
| Total Other Financing Sources              | <u>\$ 4,524</u>     | <u>\$ 9,339</u>    |
| Decrease in Fund Balance                   | \$ (168,311)        | \$ (46,215)        |
| Fund Balance, July 1                       | <u>633,004</u>      | <u>679,219</u>     |
| Fund Balance, June 30 (Exhibit G-7)        | <u>\$ 464,693</u>   | <u>\$ 633,004</u>  |

See Notes 3 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-9CUSTODIAL FUNDS - STATE INSTITUTIONS  
STATEMENT OF IMPREST CASH FUNDS

June 30, 1983

GENERAL HOSPITAL

|                    |           |
|--------------------|-----------|
| Patients' Accounts | \$ 25,000 |
|--------------------|-----------|

INSTITUTE OF MENTAL HEALTH

|                    |        |
|--------------------|--------|
| Patients' Accounts | 25,000 |
| Stores             | 250    |
| Patients' Benefits | 3,500  |

ADULT CORRECTIONAL INSTITUTION

|                   |        |
|-------------------|--------|
| Inmates' Accounts | 40,000 |
| Inmates' Benefits | 1,000  |

ZAMBARANO MEMORIAL HOSPITAL

|                    |       |
|--------------------|-------|
| Patients' Accounts | 7,500 |
| Patients' Benefits | 3,500 |

R. I. TRAINING SCHOOL FOR BOYS

|                    |     |
|--------------------|-----|
| Trainees' Accounts | 700 |
| Trainees' Benefits | 500 |

R. I. VETERANS' HOME

|                     |       |
|---------------------|-------|
| Residents' Accounts | 800   |
| Residents' Benefits | 2,000 |

DR. JOSEPH H. LADD SCHOOL

|                 |              |
|-----------------|--------------|
| Wards' Accounts | 15,000       |
| Stores          | 25           |
| Wards' Benefits | <u>2,500</u> |

|                                  |                  |
|----------------------------------|------------------|
| Total Imprest Cash (Exhibit G-7) | <u>\$127,275</u> |
|----------------------------------|------------------|

## COMMENTS

(Exhibits G-10, 11)

### PAYROLL AND PENSION CLEARING FUND

A clearing account provides the facility of a single account for processing state employees' salaries, pensions, and their mandatory and voluntary deductions. It also processes the State's share of employee benefits. Cash is transferred from various funds of the State to this clearing account on every payday based on the particular funds' payroll or pension liability.

The reduction in pay for Deferred Compensation programs is recorded in this fund and is subsequently transferred to the Insurance Company of the employee's choice.

Starting in February, 1981, this fund was used to accept funds from cities, towns and quasi-public bodies for Federal Insurance Contributions; these funds are forwarded to the U.S. Secretary of Treasury by the State General Treasurer, in accordance with an agreement with the Social Security Administration.

A balance exists in the Group Life Insurance account due to receipt of dividends and transfer of reserve for premium waivers from the Insurance Carrier to the State of Rhode Island. The State of Rhode Island has the sole responsibility for the continuation of the insurance in force under the Group Policy for those employees who have provided proof of total disability from bodily injury or disease which wholly and continuously prevents them from engaging in any occupation or employment for wage or profit.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-10

## PAYROLL AND PENSION CLEARING FUND

## BALANCE SHEETS

June 30, 1983 and 1982

| ASSETS                                                   | 1983                | 1982                |
|----------------------------------------------------------|---------------------|---------------------|
| Cash                                                     | \$ 9,308,397        | \$ 3,277,674        |
| Investments (At Cost)                                    | 367,605             | 4,707,500           |
| Deferred Compensation in Hands of Insurance Carriers     | 13,639,502          | 11,326,092          |
| Due from Insurance Carriers and Others                   | 30,493              |                     |
| Total Assets                                             | <u>\$23,345,997</u> | <u>\$19,311,266</u> |
|                                                          |                     |                     |
| LIABILITIES AND FUND BALANCE                             |                     |                     |
| Liabilities:                                             |                     |                     |
| Accounts and Vouchers Payable                            | \$ 733,788          | \$ 368,755          |
| Federal Government - FICA, Income Taxes and Savings Bond | 7,518,427           | 6,765,598           |
| State Employees - R.I. Deferred Compensation Program     | 13,639,502          | 11,326,092          |
| Insurance Carriers and Others                            |                     | 50,732              |
| Total Liabilities                                        | <u>\$21,891,717</u> | <u>\$18,511,177</u> |
| Fund Balance:                                            |                     |                     |
| Reserved - Group Life Insurance Premium                  | \$ 1,152,156        | \$ 491,267          |
| Disability Self-Insurance Reserve - Group Life Insurance | 302,124             | 308,822             |
| Total Fund Balance (Exhibit G-11)                        | <u>\$ 1,454,280</u> | <u>\$ 800,089</u>   |
| Total Liabilities and Fund Balance                       | <u>\$23,345,997</u> | <u>\$19,311,266</u> |

See Notes 3 and 9 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-11PAYROLL AND PENSION CLEARING FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1983 and 1982

|                                                            | <u>1983</u>        | <u>1982</u>        |
|------------------------------------------------------------|--------------------|--------------------|
| Revenues:                                                  |                    |                    |
| Income from Investments                                    | \$ 988,580         | \$1,298,758        |
| Premium Recoveries                                         | <u>928,440</u>     | <u>473,762</u>     |
| Total Revenues                                             | <u>\$1,917,020</u> | <u>\$1,772,520</u> |
| Expenditures:                                              |                    |                    |
| Premiums Disability Insurance                              | \$ 6,698           | \$ 10,072          |
| Group Life and Health Insurance                            | <u>267,551</u>     | <u>147,276</u>     |
| Total Expenditures                                         | \$ 274,249         | \$ 157,348         |
| Transfers:                                                 |                    |                    |
| Transfers to General Fund                                  | <u>988,580</u>     | <u>1,312,792</u>   |
| Total Expenditures and Transfers                           | <u>\$1,262,829</u> | <u>\$1,470,140</u> |
| Excess of Revenues over (under) Transfers and Expenditures | \$ 654,191         | \$ 302,380         |
| Fund Balance, July 1                                       | <u>800,089</u>     | <u>497,709</u>     |
| Fund Balance, June 30 (Exhibit G-10)                       | <u>\$1,454,280</u> | <u>\$ 800,089</u>  |

See Notes 3 and 9 to Combined Financial Statements.

GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

|                                                     | Exhibit/<br>Schedule |
|-----------------------------------------------------|----------------------|
| Statement of General Long-Term Debt.....            | H-1                  |
| Statement of Changes in General Long-Term Debt..... | H-2                  |
| Combined Schedule of Bonds Payable.....             | H-3                  |

## STATE DEBT

### ANALYSIS OF DEBT CHANGES (Refer to Exhibits H-1, 2 and 3)

The General Obligation Bonded Debt Supported by Taxes at June 30, 1983, amounted to \$239,135,000, an increase of \$24,075,000 compared with the previous year, as follows:

|                                     |                     |
|-------------------------------------|---------------------|
| Issuance of Bond Anticipation Notes | \$49,500,000        |
| Redemption of Serial and Term Bonds | <u>25,425,000</u>   |
| Increase - Debt Supported by Taxes  | <u>\$24,075,000</u> |

### DEBT SERVICE COST - GENERAL DEBT

|                            | <u>1983</u>         | <u>1982</u>         | <u>Increase</u>     |
|----------------------------|---------------------|---------------------|---------------------|
| Interest on Debt           | \$13,714,024        | \$12,399,861        | \$ 1,314,163        |
| Redemption on Serial Bonds | <u>24,925,000</u>   | <u>23,160,000</u>   | <u>1,765,000</u>    |
|                            | <u>\$38,639,024</u> | <u>\$35,559,861</u> | <u>\$ 3,079,163</u> |

### STATE AUTHORITIES

Following is a tabulation of present State Authorities classified as to whether or not their bonded indebtedness is guaranteed by the State.

#### Bonds Guaranteed by State

|                                                                                              | <u>Reference</u>  |
|----------------------------------------------------------------------------------------------|-------------------|
| Blackstone Valley Sewer District.....                                                        | Exhibit E-4       |
| Rhode Island Industrial Building Authority.....                                              | Exhibit E-7       |
| Rhode Island Recreational Building Authority.....                                            | Exhibit E-10      |
| Rhode Island Turnpike and Bridge Authority<br>(State guarantee limited to \$31,000,000)..... | Refer to page 219 |
| Narragansett Bay Water Quality Management District Commission.....                           | Exhibit E-22      |

#### Bonds Not Guaranteed by State

|                                                                       | <u>Reference</u> |
|-----------------------------------------------------------------------|------------------|
| State Colleges - Federal Loans; Certain Bonds.....                    | G.L. 16-32       |
| Rhode Island Public Buildings Authority.....                          | G.L. 37-14       |
| Rhode Island Public Transit Authority.....                            | G.L. 39-18       |
| Rhode Island Higher Education Assistance Authority.....               | G.L. 16-57       |
| Rhode Island Industrial Facilities Corporation.....                   | G.L. 45-37.1     |
| Rhode Island Health and Educational Building Corporation.....         | G.L. 45-38       |
| Water Resources Board.....                                            | G.L. 46-15.1     |
| Rhode Island Student Loan Authority.....                              | G.L. 16-62.3     |
| R.I. Housing and Mortgage Finance Corporation.....                    | G.L. 42-55       |
| Rhode Island Port Authority and Economic Development Corporation..... | G.L. 42-64       |
| Howard Development Corporation.....                                   | G.L. 37-19       |
| Rhode Island Solid Waste Management Corporation.....                  | G.L. 23-46.1     |

STATE DEBT

R.I. TURNPIKE AND BRIDGE AUTHORITY - State Guaranteed Bonds (Exhibit H-3)

In total, the voters authorized the R.I. Turnpike and Bridge Authority to issue bonds amounting to \$61,000,000, of which \$30,000,000 are revenue bonds and \$31,000,000 are bonds guaranteed by the State. These referenda also required the Bridge Authority to deposit with the General Treasurer of the State, in the Newport Bridge Bond Reserve Fund, proceeds of bridge bonds guaranteed by the State amounting to \$3,500,000 for the purpose of reimbursing the General Fund of the State for all payments for bond interest paid on State guaranteed bonds, and to provide a reserve for future interest payments. The bridge became operational on June 28, 1969.

Following is the status of this Reserve Fund and reimbursements due the General Fund for bond interest as of June 30, 1983:

Newport Bridge Bond Reserve Fund

|                                                          |                    |
|----------------------------------------------------------|--------------------|
| Deposited with General Treasurer - Fiscal 1968           | \$3,500,000        |
| Income from Investments                                  | <u>140,644</u>     |
| Total Available for Interest Paid from Reserve           | <u>\$3,640,644</u> |
| Reimbursements Due to General Fund for Interest Payments |                    |
| Paid from Fiscal Year 1970 through 1980                  | <u>\$7,000,000</u> |

Temporary Borrowing

The state borrowed and paid off during the fiscal year, \$85,000,000 at an interest of \$5,626,534 to finance current operations in anticipation of expected revenues.



BONDS AND NOTES ISSUED DURING FISCAL YEAR  
AND UNISSUED AT JUNE 30, 1983 (1)  
(Authorized by Voters)  
(Exhibits D-1, H-3)

| GENERAL OBLIGATION BONDS<br>SUPPORTED BY TAXES                        | Legal Reference      | Authorized    | Issued          |               | Unissued      |
|-----------------------------------------------------------------------|----------------------|---------------|-----------------|---------------|---------------|
|                                                                       |                      |               | Current<br>Year | To<br>Date    |               |
| Capital Development Fund                                              | (Ch. 255, P.L. 1976) | \$ 23,700,000 | \$ 8,500,000    | \$ 23,700,000 | \$            |
|                                                                       | (Ch. 150, P.L. 1977) | 47,500,000    | 19,700,000      | 47,500,000    |               |
|                                                                       | (Ch. 239, P.L. 1978) | 11,700,000    | 8,700,000       | 8,700,000     | 3,000,000     |
|                                                                       | (Ch. 163, P.L. 1980) | 14,869,600    | 6,925,000       | 6,925,000     | 7,944,600     |
|                                                                       | (Ch. 344, P.L. 1982) | 40,500,000    |                 |               | 40,500,000    |
| Special Capital Development Fund                                      | (Ch. 254, P.L. 1980) | 9,775,000     | 1,175,000       | 1,175,000     | 8,600,000     |
| R.I. Economic Development Fund                                        | (Ch. 157, P.L. 1979) | 25,000,000    |                 | 15,000,000    | 10,000,000    |
| Environmental Quality Improvement Fund                                | (Ch. 156, P.L. 1979) | 15,000,000    |                 | 5,000,000     | 10,000,000    |
| Handicapped Accessibility Fund                                        | (Ch. 166, P.L. 1980) | 5,250,000     |                 |               | 5,250,000     |
| Agricultural Lands Preservation Fund                                  | (Ch. 299, P.L. 1981) | 2,000,000     |                 |               | 2,000,000     |
| Narragansett Bay Water Quality Management<br>District Commission Fund | (Ch. 342, P.L. 1980) | 73,641,000    | 4,500,000       | 4,500,000     | 69,141,000    |
| TOTAL GENERAL OBLIGATION BONDS SUPPORTED BY TAXES                     |                      | \$268,935,600 | \$49,500,000    | \$112,500,000 | \$156,435,600 |
| SELF-SUPPORTING ENTERPRISE BONDS - GUARANTEED BY STATE                |                      |               |                 |               |               |
| R.I. Industrial Building Authority                                    | (Ch. 234, P.L. 1966) | \$ 80,000,000 | \$              | \$            | \$ 80,000,000 |
|                                                                       | (Ch. 99, P.L. 1973)  |               |                 |               |               |
|                                                                       | (Ch. 138, P.L. 1979) |               |                 |               |               |
| R.I. Recreational Building Authority                                  | (Ch. 102, P.L. 1966) | 20,000,000    |                 | 1,000,000     | 19,000,000    |
|                                                                       | (Ch. 121, P.L. 1973) |               |                 |               |               |
| Blackstone Valley Sewer District                                      | (Ch. 267, P.L. 1966) | 8,500,000     |                 | 7,000,000     | 1,500,000     |
| Blackstone Valley Sewer District                                      | (Ch. 92, P.L. 1971)  | 3,300,000     |                 | 900,000       | 2,400,000     |
| Narragansett Bay Water Quality Management<br>District Commission Fund | (Ch. 342, P.L. 1980) | 14,059,000    | 500,000         | 500,000       | 13,559,000    |
| TOTAL                                                                 |                      | \$125,859,000 | \$ 500,000      | \$ 9,400,000  | \$116,459,000 |

(1) See Note 10 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit H-1

## STATEMENT OF GENERAL LONG-TERM DEBT

June 30, 1983 and 1982

AMOUNT AVAILABLE AND TO BE PROVIDED  
FOR THE PAYMENT OF GENERAL LONG-TERM DEBT

|                                           | <u>1983</u>          | <u>1982</u>          |
|-------------------------------------------|----------------------|----------------------|
| Term Bonds:                               |                      |                      |
| Amount Available in Debt Service Funds    | \$                   | \$ 500,000           |
| Serial Bonds and Bond Anticipation Notes: |                      |                      |
| Amount to be Provided                     | <u>239,135,000</u>   | <u>214,560,000</u>   |
| TOTAL AVAILABLE AND TO BE PROVIDED        | <u>\$239,135,000</u> | <u>\$215,060,000</u> |

GENERAL LONG TERM DEBT

|                                                    |                      |                      |
|----------------------------------------------------|----------------------|----------------------|
| Term Bonds Payable                                 | \$                   | \$ 500,000           |
| Serial Bonds Payable                               | 189,635,000          | 214,560,000          |
| Bond Anticipation Notes Payable                    | <u>49,500,000</u>    |                      |
| TOTAL GENERAL LONG-TERM DEBT PAYABLE (Exhibit H-3) | <u>\$239,135,000</u> | <u>\$215,060,000</u> |

Refer to Exhibit H-3 for Self-Supporting  
Enterprise Bonds - Guaranteed by State

|                                                                  |                      |                      |
|------------------------------------------------------------------|----------------------|----------------------|
| Blackstone Valley District Loans                                 | \$ 8,600,000         | \$ 9,165,000         |
| R. I. Turnpike and Bridge Authority                              | 31,000,000           | 31,000,000           |
| R. I. Recreational Building Authority                            | 800,000              | 1,000,000            |
| Narragansett Bay Water Quality Management<br>District Commission | <u>500,000</u>       |                      |
|                                                                  | <u>\$ 40,900,000</u> | <u>\$ 41,165,000</u> |

See Note 10 to Combined Financial Statements.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit H-2

## STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT

For the Fiscal Year Ended June 30, 1983

|                                                        | Balance<br><u>July 1, 1982</u> | <u>General Obligation Bonds</u> |                     | Balance<br><u>June 30, 1983</u> |
|--------------------------------------------------------|--------------------------------|---------------------------------|---------------------|---------------------------------|
|                                                        |                                | <u>Issued</u>                   | <u>Retired</u>      |                                 |
| Term Bonds:                                            |                                |                                 |                     |                                 |
| Amount Available in Debt Service Funds                 | \$ 500,000                     | \$                              | \$ 500,000          | \$                              |
| Serial Bonds and Bond Anticipation Notes:              |                                |                                 |                     |                                 |
| Amount to be provided for retirement of long-term debt | <u>214,560,000</u>             | <u>49,500,000</u>               | <u>24,925,000</u>   | <u>239,135,000</u>              |
| TOTAL AVAILABLE AND TO BE PROVIDED                     | <u>\$215,060,000</u>           | <u>\$49,500,000</u>             | <u>\$25,425,000</u> | <u>\$239,135,000</u>            |
| General Long-Term Debt Payable:                        |                                |                                 |                     |                                 |
| Term Bonds                                             | \$ 500,000                     | \$                              | \$ 500,000          | \$                              |
| Serial Bonds                                           | 214,560,000                    |                                 | 24,925,000          | 189,635,000                     |
| Bond Anticipation Notes                                |                                | <u>49,500,000</u>               |                     | <u>49,500,000</u>               |
| TOTAL GENERAL LONG-TERM DEBT PAYABLE                   | <u>\$215,060,000</u>           | <u>\$49,500,000</u>             | <u>\$25,425,000</u> | <u>\$239,135,000</u>            |

See Note 10 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINED SCHEDULE OF BONDS PAYABLE AS OF JUN 30, 1983

| DESCRIPTION OF ISSUE                                                               | ISSUE<br>AMOUNT | ISSUE DATE<br>MO DA YEAR | INT.<br>RATE | MATURITY INFORMATION<br>AMOUNT M-DOLLARS /<br>DATES MO DA YEARS | AMOUNT<br>OUT-<br>STANDING | SINKING<br>FUND<br>RESERVE | NET<br>STATE<br>DEBT |
|------------------------------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| GENERAL OBLIGATION BONDS SUPPORTED BY TAXES                                        |                 |                          |              |                                                                 |                            |                            |                      |
| TEMP NOTES                                                                         |                 |                          |              |                                                                 |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>TEMPORARY NOTES                            | \$ 500,000      | 12 01 1982               | 7.750        | 8500M/12 01 1984                                                | \$ 850,000                 |                            | \$ 850,000           |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>TEMPORARY NOTES                            | 985,000         | 12 01 1982               | 7.750        | 9850M/12 01 1984                                                | 985,000                    |                            | 985,000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>TEMPORARY NOTES                            | 985,000         | 12 01 1982               | 7.750        | 9850M/12 01 1984                                                | 985,000                    |                            | 985,000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1978<br>TEMPORARY NOTES                            | 870,000         | 12 01 1982               | 7.750        | 8700M/12 01 1984                                                | 870,000                    |                            | 870,000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1979<br>TEMPORARY NOTES                            | 692,500         | 12 01 1982               | 7.750        | 6925M/12 01 1984                                                | 692,500                    |                            | 692,500              |
| THE SPECIAL CAPITAL DEVELOPMENT LOAN<br>OF 1980 - TEMPORARY NOTES                  | 1175,000        | 12 01 1982               | 7.750        | 1175M/12 01 1984                                                | 1175,000                   |                            | 1175,000             |
| THE NARRAGANSETT BAY WATER QUALITY MGMT<br>DISTRICT COMM LOAN OF 1980 - TEMP NOTES | 4500,000        | 12 01 1982               | 7.750        | 4500M/12 01 1984                                                | 4500,000                   |                            | 4500,000             |
| TOTAL NOTES                                                                        | \$4,950,000     |                          |              |                                                                 | \$ 4,950,000               |                            | \$ 4,950,000         |
| SPECIAL BONDS - CAPITAL ISSUES                                                     |                 |                          |              |                                                                 |                            |                            |                      |
| STATE COLLEGES DEVELOPMENT LOAN OF 1980<br>SERIES A                                | \$ 120,000      | 03 01 1982               | 3.250        | 50M/03 01 1984-1987                                             | \$ 450,000                 |                            | \$ 450,000           |
| STATE COLLEGES DEVELOPMENT LOAN OF 1981<br>SERIES B                                | 175,000         | 09 01 1982               | 3.125        | 50M/09 01 1983-1987                                             | 500,000                    |                            | 500,000              |
| STATE COLLEGES DEVELOPMENT LOAN OF 1982<br>SERIES C                                | 200,000         | 03 01 1983               | 3.100        | 75M/03 01 1984-1987                                             | 700,000                    |                            | 700,000              |
| STATE COLLEGES DEVELOPMENT LOAN OF 1983<br>SERIES D                                | 100,000         | 09 01 1983               | 3.200        | 35M/09 01 1983                                                  | 335,000                    |                            | 335,000              |
|                                                                                    |                 |                          | 3.200        | 30M/09 01 1984-1985                                             |                            |                            |                      |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1983 - SERIES E                          | 100,000         | 09 01 1983               | 3.000        | 50M/09 01 1983                                                  | 500,000                    |                            | 500,000              |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1983 - SERIES F                          | 200,000         | 03 01 1984               | 3.150        | 100M/03 01 1984                                                 | 100,000                    |                            | 100,000              |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1983 - SERIES G                          | 150,000         | 09 01 1984               | 3.125        | 75M/09 01 1984-1984                                             | 150,000                    |                            | 150,000              |

## COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1983

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| DESCRIPTION OF ISSUE                                    | ISSUE<br>AMOUNT | ISSUE DATE<br>MO DA YEAR | INT.<br>RATE | MATURITY INFORMATION<br>AMOUNT M-DOLLARS /<br>DATES MO DA YEARS | AMOUNT<br>OUT-<br>STANDING | SINKING<br>FUND<br>RESERVE | NET<br>STATE<br>DEBT |
|---------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1962 SERIES D | \$ 1000000      | 04 01 1965               | 3.050        | 50M/04 01 1984-1985                                             | \$ 100000                  |                            | \$ 100000            |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1962 SERIES E | 1000000         | 10 01 1967               | 4.125        | 50M/10 01 1983-1987                                             | 250000                     |                            | 250000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1964 SERIES A | 1500000         | 10 01 1965               | 3.375        | 90M/10 01 1983-1984                                             | 270000                     |                            | 270000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1964 SERIES B | 2000000         | 04 01 1968               | 3.550        | 90M/04 01 1984-1987                                             | 270000                     |                            | 270000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1964 SERIES C | 1000000         | 06 01 1967               | 3.850        | 50M/06 01 1984-1987                                             | 200000                     |                            | 200000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1964 SERIES D | 1600000         | 04 01 1968               | 4.125        | 80M/04 01 1984-1987                                             | 400000                     |                            | 400000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1966 SERIES A | 1000000         | 10 01 1967               | 4.125        | 50M/10 01 1983-1987                                             | 250000                     |                            | 250000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1966 SERIES B | 1000000         | 04 01 1968               | 4.125        | 50M/04 01 1984-1987                                             | 250000                     |                            | 250000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1966 SERIES C | 2000000         | 10 01 1968               | 4.050        | 100M/10 01 1983-1984                                            | 600000                     |                            | 600000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1966 SERIES D | 2000000         | 04 01 1969               | 5.200        | 100M/04 01 1984-1989                                            | 600000                     |                            | 600000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1966 SERIES E | 2000000         | 02 01 1970               | 6.200        | 100M/02 01 1984-1990                                            | 700000                     |                            | 700000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1966 SERIES F | 4300000         | 01 01 1971               | 6.700        | 215M/01 01 1984-1991                                            | 1720000                    |                            | 1720000              |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1967 SERIES A | 500000          | 02 01 1970               | 6.200        | 25M/02 01 1984-1990                                             | 175000                     |                            | 175000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1967 SERIES B | 1500000         | 01 01 1971               | 4.700        | 75M/01 01 1984-1991                                             | 600000                     |                            | 600000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1967 SERIES C | 1500000         | 01 01 1972               | 4.250        | 75M/01 01 1984-1992                                             | 675000                     |                            | 675000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1967 SERIES A | 1000000         | 04 01 1969               | 5.200        | 50M/04 01 1984-1989                                             | 300000                     |                            | 300000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1967 SERIES B | 1000000         | 02 01 1970               | 6.200        | 50M/02 01 1984-1990                                             | 350000                     |                            | 350000               |

## COMBINED SCHEDULE OF BONDS PAYABLE

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| DESCRIPTION OF ISSUE                                                          | ISSUE<br>AMOUNT | ISSUE DATE<br>MO DA YEAR | INT.<br>RATE | MATURITY INFORMATION<br>AMOUNT M-DOLLARS /<br>DATES MO DA YEARS | AMOUNT<br>OUT-<br>STANDING | SINKING<br>FUND<br>RESERVE | NET<br>STATE<br>DEBT |
|-------------------------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1965 SERIES C                       | \$ 4000000      | 01 01 1971               | 4.700        | 200M/01 01 1984-1991                                            | \$ 1600000                 |                            | \$ 1600000           |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1968 SERIES D                       | 4750000         | 01 01 1972               | 4.250        | 235M/01 01 1984-1992                                            | 2115000                    |                            | 2115000              |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1970 SERIES A                       | 1000000         | 01 01 1972               | 4.250        | 50M/01 01 1984-1992                                             | 450000                     |                            | 450000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1970 SERIES B                       | 3250000         | 01 01 1973               | 4.500        | 165M/01 01 1984-1993                                            | 1650000                    |                            | 1650000              |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1970 SERIES C                       | 1000000         | 01 01 1974               | 4.700        | 50M/01 01 1984-1994                                             | 550000                     |                            | 550000               |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1970 SERIES D                       | 4000000         | 01 01 1975               | 4.100        | 200M/01 01 1984-1995                                            | 2400000                    |                            | 2400000              |
| THE STATE COLLEGES DEVELOPMENT LOAN<br>OF 1970 SERIES E                       | 3000000         | 01 01 1976               | 5.750        | 150M/01 01 1984-1996                                            | 1950000                    |                            | 1950000              |
| THE STATE VOCATIONAL SCHOOL DEVELOPMENT<br>LOAN OF 1963 SERIES A              | 1000000         | 04 01 1966               | 3.500        | 45M/04 01 1984-1986                                             | 135000                     |                            | 135000               |
| THE STATE VOCATIONAL SCHOOL DEVELOPMENT<br>LOAN OF 1963 SERIES B              | 1000000         | 10 01 1967               | 4.125        | 50M/10 01 1983-1987                                             | 250000                     |                            | 250000               |
| THE STATE VOCATIONAL SCHOOL DEVELOPMENT<br>LOAN OF 1963 SERIES C              | 1500000         | 04 01 1968               | 4.125        | 75M/04 01 1984-1988                                             | 375000                     |                            | 375000               |
| THE STATE VOCATIONAL SCHOOL DEVELOPMENT<br>LOAN OF 1963 SERIES D              | 1000000         | 10 01 1968               | 4.050        | 50M/10 01 1983-1988                                             | 300000                     |                            | 300000               |
| THE STATE VOCATIONAL SCHOOL DEVELOPMENT<br>LOAN OF 1963 SERIES E              | 1000000         | 04 01 1969               | 5.200        | 50M/04 01 1984-1989                                             | 300000                     |                            | 300000               |
| THE STATE VOCATIONAL SCHOOL DEVELOPMENT<br>LOAN OF 1963 SERIES F              | 500000          | 02 01 1970               | 6.200        | 25M/02 01 1984-1990                                             | 175000                     |                            | 175000               |
| THE STATE VOCATIONAL SCHOOL DEVELOPMENT<br>LOAN OF 1963 SERIES G              | 2000000         | 01 01 1971               | 4.700        | 100M/01 01 1984-1991                                            | 800000                     |                            | 800000               |
| THE BLACKSTONE VALLEY REGIONAL VOCATION-<br>AL HIGH SCHOOL LOAN OF 1968 SER A | 1000000         | 04 01 1969               | 5.200        | 50M/04 01 1984-1989                                             | 300000                     |                            | 300000               |
| THE BLACKSTONE VALLEY REGIONAL VOCATION-<br>AL HIGH SCHOOL LOAN OF 1968 SER B | 1000000         | 01 01 1971               | 4.700        | 50M/01 01 1984-1991                                             | 400000                     |                            | 400000               |
| THE VOCATIONAL EDUCATION EXPANSION<br>PROGRAM LOAN OF 1970 SERIES A           | 1750000         | 01 01 1972               | 4.250        | 90M/01 01 1984-1992                                             | 810000                     |                            | 810000               |

## COMBINED SCHEDULE OF BONDS PAYABLE

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| DESCRIPTION OF ISSUE                                                | ISSUE<br>AMOUNT | ISSUE DATE<br>MO DA YEAR | INT.<br>RATE | MATURITY INFORMATION<br>AMOUNT M-DOLLARS /<br>DATES MO DA YEARS | AMOUNT<br>OUT-<br>STANDING | SINKING<br>FUND<br>RESERVE | NET<br>STATE<br>DEBT |
|---------------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE VOCATIONAL EDUCATION EXPANSION<br>PROGRAM LOAN OF 1970 SERIES B | \$ 2000000      | 01 01 1973               | 4.500        | 100M/01 01 1984-1992                                            | \$ 1000000                 |                            | \$ 1000000           |
| THE VOCATIONAL EDUCATION EXPANSION<br>PROGRAM LOAN OF 1970 SERIES C | 2000000         | 01 01 1974               | 4.700        | 100M/01 01 1984-1994                                            | 1100000                    |                            | 1100000              |
| THE VOCATIONAL EDUCATION EXPANSION<br>PROGRAM LOAN OF 1970 SERIES D | 2000000         | 01 01 1975               | 6.100        | 100M/01 01 1984-1995                                            | 1200000                    |                            | 1200000              |
| THE STATE AIRPORT FACILITIES DEVELOPMENT<br>LOAN OF 1965 SERIES A   | 700000          | 04 01 1966               | 3.500        | 25M/04 01 1984-1988                                             | 75000                      |                            | 75000                |
| THE STATE AIRPORT FACILITIES DEVELOPMENT<br>LOAN OF 1965 SERIES B   | 1300000         | 06 01 1967               | 3.650        | 60M/06 01 1984-1987                                             | 240000                     |                            | 240000               |
| DR. JOSEPH H. LAJO SCHOOL LOAN OF 1962<br>SERIES F                  | 700000          | 03 01 1964               | 3.150        | 35M/03 01 1984                                                  | 35000                      |                            | 35000                |
| STATE HIGHWAY IMPROVEMENT LOAN OF 1955<br>SERIES A                  | 1000000         | 03 01 1957               | 3.250        | 400M/03 01 1984-1985                                            | 600000                     |                            | 600000               |
| STATE HIGHWAY IMPROVEMENT LOAN OF 1955<br>SERIES B                  | 10000000        | 03 01 1958               | 3.250        | 400M/03 01 1984-1986                                            | 1200000                    |                            | 1200000              |
| STATE HIGHWAY IMPROVEMENT LOAN OF 1955<br>SERIES C                  | 6000000         | 04 01 1961               | 3.500        | 250M/04 01 1984-1984                                            | 1500000                    |                            | 1500000              |
| STATE HIGHWAY IMPROVEMENT LOAN OF 1955<br>SERIES D                  | 1000000         | 09 01 1963               | 3.250        | 40M/09 01 1983-1988                                             | 240000                     |                            | 240000               |
| STATE HIGHWAY IMPROVEMENT LOAN OF 1955<br>SERIES E                  | 1500000         | 03 01 1964               | 3.250        | 60M/03 01 1984-1989                                             | 360000                     |                            | 360000               |
| STATE HIGHWAY IMPROVEMENT LOAN OF 1955<br>SERIES F                  | 500000          | 10 01 1965               | 3.500        | 25M/10 01 1983-1985                                             | 75000                      |                            | 75000                |
| STATE HIGHWAY IMPROVEMENT LOAN OF 1955<br>SERIES G                  | 500000          | 04 01 1966               | 3.500        | 25M/04 01 1984-1986                                             | 75000                      |                            | 75000                |
| STATE HIGHWAY IMPROVEMENT LOAN OF 1955<br>SERIES H                  | 500000          | 10 01 1967               | 4.250        | 25M/10 01 1983-1987                                             | 125000                     |                            | 125000               |
| PRIMARY AND SECONDARY HIGHWAY<br>CONSTRUCTION LOAN OF 1960 SERIES A | 3000000         | 03 01 1962               | 3.250        | 100M/03 01 1984-1992                                            | 900000                     |                            | 900000               |
| PRIMARY AND SECONDARY HIGHWAY<br>CONSTRUCTION LOAN OF 1960 SERIES B | 4000000         | 09 01 1962               | 3.150        | 130M/09 01 1983-1992                                            | 1300000                    |                            | 1300000              |
| PRIMARY AND SECONDARY HIGHWAY<br>CONSTRUCTION LOAN OF 1960 SERIES C | 3000000         | 03 01 1963               | 3.100        | 100M/03 01 1984-1993                                            | 1000000                    |                            | 1000000              |

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| DESCRIPTION OF ISSUE                                                | ISSUE<br>AMOUNT | ISSUE DATE<br>MO DA YEAR | INT.<br>RATE | MATURITY INFORMATION<br>AMOUNT M-DOLLARS /<br>DATES MO DA YEARS | AMOUNT<br>OUT-<br>STANDING | SINKING<br>FUND<br>RESERVE | NET<br>STATE<br>DEBT |
|---------------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| PRIMARY AND SECONDARY HIGHWAY<br>CONSTRUCTION LOAN OF 1960 SERIES D | \$ 3000000      | 09 01 1963               | 3.200        | 100M/09 01 1963-1993                                            | \$ 1100000                 |                            | \$ 1100000           |
| PRIMARY AND SECONDARY HIGHWAY<br>CONSTRUCTION LOAN OF 1960 SERIES E | 2000000         | 03 01 1964               | 3.200        | 65M/03 01 1984                                                  | 765000                     |                            | 765000               |
|                                                                     |                 |                          | 3.300        | 70M/03 01 1985-1994                                             |                            |                            |                      |
| PRIMARY AND SECONDARY HIGHWAY<br>CONSTRUCTION LOAN OF 1960 SERIES F | 3000000         | 09 01 1964               | 3.125        | 150M/09 01 1963-1984                                            | 300000                     |                            | 300000               |
| PRIMARY AND SECONDARY HIGHWAY<br>CONSTRUCTION LOAN OF 1960 SERIES G | 2000000         | 04 01 1965               | 3.050        | 100M/04 01 1984-1985                                            | 200000                     |                            | 200000               |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES A            | 1000000         | 09 01 1962               | 3.125        | 30M/09 01 1963-1992                                             | 300000                     |                            | 200000               |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES B            | 2000000         | 03 01 1963               | 3.100        | 70M/03 01 1984-1993                                             | 700000                     |                            | 700000               |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES C            | 2000000         | 09 01 1963               | 3.200        | 65M/09 01 1983                                                  | 765000                     |                            | 765000               |
|                                                                     |                 |                          | 3.200        | 70M/09 01 1984-1993                                             |                            |                            |                      |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES D            | 1000000         | 03 01 1964               | 3.300        | 35M/03 01 1984                                                  | 335000                     |                            | 335000               |
|                                                                     |                 |                          | 3.300        | 30M/03 01 1985-1994                                             |                            |                            |                      |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES E            | 1000000         | 09 01 1964               | 3.200        | 40M/09 01 1983-1989                                             | 280000                     |                            | 280000               |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES F            | 1000000         | 04 01 1965               | 3.050        | 50M/04 01 1984-1985                                             | 100000                     |                            | 100000               |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES G            | 1000000         | 10 01 1965               | 3.375        | 60M/10 01 1983-1985                                             | 160000                     |                            | 160000               |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES H            | 2000000         | 04 01 1966               | 3.500        | 90M/04 01 1984-1986                                             | 270000                     |                            | 270000               |
| INTERSTATE HIGHWAY CONSTRUCTION LOAN<br>OF 1960 SERIES I            | 1500000         | 06 01 1967               | 3.650        | 75M/06 01 1984-1987                                             | 300000                     |                            | 300000               |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1964<br>SERIES A                 | 1000000         | 04 01 1965               | 3.050        | 50M/04 01 1984-1985                                             | 100000                     |                            | 100000               |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1964<br>SERIES B                 | 2000000         | 10 01 1965               | 3.375        | 120M/10 01 1982-1985                                            | 360000                     |                            | 360000               |



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| DESCRIPTION OF ISSUE                                                              | ISSUE<br>AMOUNT | ISSUE DATE<br>MO DA YEAR | INT.<br>RATE | MATURITY INFORMATION<br>AMOUNT M-DOLLARS /<br>DATES MO DA YEARS | AMOUNT<br>OUT-<br>STANDING | SINKING<br>FUND<br>RESERVE | NET<br>STATE<br>DEBT |
|-----------------------------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1964<br>SERIES C                               | \$ 2000000      | 04 01 1966               | 3.500        | 90M/04 01 1964-1966                                             | \$ 270000                  |                            | \$ 270000            |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1966<br>SERIES B                               | 10500000        | 10 01 1966               | 4.050        | 700M/10 01 1963                                                 | 700000                     |                            | 700000               |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1966<br>SERIES C                               | 9000000         | 04 01 1969               | 5.200        | 600M/04 01 1964                                                 | 600000                     |                            | 600000               |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1966<br>SERIES D                               | 21500000        | 02 01 1970               | 6.200        | 1500M/02 01 1964-1965                                           | 3000000                    |                            | 3000000              |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1966<br>SERIES A                               | 5000000         | 01 01 1971               | 4.700        | 350M/01 01 1964-1966                                            | 1050000                    |                            | 1050000              |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1970<br>SERIES A                               | 15000000        | 01 01 1972               | 4.250        | 1000M/01 01 1964-1967                                           | 4000000                    |                            | 4000000              |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1970<br>SERIES B                               | 7500000         | 01 01 1973               | 4.500        | 500M/01 01 1964-1966                                            | 2500000                    |                            | 2500000              |
| STATE HIGHWAYS IMPROVEMENT LOAN OF 1970<br>SERIES C                               | 7500000         | 01 01 1975               | 6.100        | 500M/01 01 1964-1990                                            | 3500000                    |                            | 3500000              |
| THE RECREATION, CONSERVATION LAND ACQUI-<br>SITION DEVELOPMENT FUND OF 1964 SER A | 1000000         | 10 01 1965               | 3.375        | 60M/10 01 1963-1965                                             | 180000                     |                            | 180000               |
| THE RECREATION, CONSERVATION LAND ACQUI-<br>SITION DEVELOPMENT FUND OF 1964 SER B | 1000000         | 10 01 1967               | 4.125        | 50M/10 01 1963-1967                                             | 250000                     |                            | 250000               |
| THE RECREATION, CONSERVATION LAND ACQUI-<br>SITION DEVELOPMENT FUND OF 1964 SER C | 500000          | 04 01 1968               | 4.125        | 25M/04 01 1964-1966                                             | 125000                     |                            | 125000               |
| THE RECREATION, CONSERVATION LAND ACQUI-<br>SITION DEVELOPMENT FUND OF 1964 SER D | 1000000         | 10 01 1968               | 4.050        | 50M/10 01 1963-1968                                             | 300000                     |                            | 300000               |
| THE RECREATION, CONSERVATION LAND ACQUI-<br>SITION DEVELOPMENT FUND OF 1964 SER E | 1500000         | 01 01 1971               | 4.700        | 75M/01 01 1964-1991                                             | 600000                     |                            | 600000               |
| WELFARE INSTITUTIONS DEVELOPMENT LOAN<br>OF 1970 SERIES A                         | 2000000         | 01 01 1971               | 4.700        | 100M/01 01 1964-1991                                            | 800000                     |                            | 800000               |
| THE STATE OFFICE BUILDING LOAN OF 1966<br>SERIES A                                | 1000000         | 10 01 1968               | 4.050        | 50M/10 01 1963-1968                                             | 300000                     |                            | 300000               |
| THE STATE OFFICE BUILDING LOAN OF 1966<br>SERIES B                                | 2000000         | 04 01 1969               | 5.200        | 100M/04 01 1964-1989                                            | 600000                     |                            | 600000               |
| THE STATE OFFICE BUILDING LOAN OF 1966<br>SERIES C                                | 1000000         | 02 01 1970               | 6.200        | 50M/02 01 1964-1990                                             | 350000                     |                            | 350000               |

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|--------------------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE STATE OFFICE BUILDING LOAN OF 1966<br>SERIES D                       | \$ 2000000      | 01 01 1971               | 4.700        | 100M/01 01 1984-1991                                            | \$ 800000                  |                            | \$ 2000000           |
| THE STATE OFFICE BUILDING LOAN OF 1966<br>SERIES E                       | 700000          | 01 01 1974               | 4.700        | 35M/01 01 1984-1994                                             | 385000                     |                            | 365000               |
| HURRICANE BARRIER FOR NARRAGANSETT BAY<br>LOAN OF 1960 SERIES A          | 600000          | 04 01 1961               | 3.500        | 30M/04 01 1984-1991                                             | 240000                     |                            | 240000               |
| HURRICANE BARRIER FOR NARRAGANSETT BAY<br>LOAN OF 1960 SERIES B          | 950000          | 09 01 1962               | 3.250        | 25M/09 01 1983-1992                                             | 450000                     |                            | 450000               |
|                                                                          |                 |                          | 3.250        | 20M/09 01 1993-2002                                             |                            |                            |                      |
| BIG RIVER-WOOD RIVER RESERVOIR SITE<br>ACQUISITION LOAN OF 1964 SERIES A | 1000000         | 10 01 1965               | 3.375        | 60M/10 01 1983-1985                                             | 180000                     |                            | 180000               |
| BIG RIVER-WOOD RIVER RESERVOIR SITE<br>ACQUISITION LOAN OF 1964 SERIES B | 3000000         | 06 01 1967               | 3.850        | 150M/06 01 1984-1987                                            | 600000                     |                            | 600000               |
| BIG RIVER-WOOD RIVER RESERVOIR SITE<br>ACQUISITION LOAN OF 1964 SERIES C | 1000000         | 10 01 1967               | 4.125        | 50M/10 01 1983-1987                                             | 250000                     |                            | 250000               |
| BIG RIVER-WOOD RIVER RESERVOIR SITE<br>ACQUISITION LOAN OF 1966          | 2500000         | 10 01 1968               | 4.050        | 125M/10 01 1983-1988                                            | 750000                     |                            | 750000               |
| THE STATE AID FOR SEWAGE TREATMENT<br>FACILITIES LOAN OF 1967 SERIES A   | 1000000         | 10 01 1968               | 4.050        | 50M/10 01 1983-1988                                             | 300000                     |                            | 300000               |
| THE STATE AID FOR SEWAGE TREATMENT<br>FACILITIES LOAN OF 1967 SERIES B   | 1000000         | 04 01 1969               | 5.200        | 50M/04 01 1984-1989                                             | 300000                     |                            | 300000               |
| THE STATE AID FOR SEWAGE TREATMENT<br>FACILITIES LOAN OF 1967 SERIES C   | 1000000         | 01 01 1971               | 4.700        | 50M/01 01 1984-1991                                             | 400000                     |                            | 400000               |
| THE STATE AID FOR SEWAGE TREATMENT<br>FACILITIES LOAN OF 1967 SERIES D   | 3000000         | 01 01 1973               | 4.500        | 150M/01 01 1984-1993                                            | 1500000                    |                            | 1500000              |
| THE STATE AID FOR SEWAGE TREATMENT<br>FACILITIES LOAN OF 1967 SERIES E   | 3000000         | 01 01 1974               | 4.700        | 150M/01 01 1984-1994                                            | 1650000                    |                            | 1650000              |
| THE STATE AID FOR SEWAGE TREATMENT<br>FACILITIES LOAN OF 1967 SERIES F   | 3000000         | 01 01 1975               | 6.100        | 150M/01 01 1984-1995                                            | 1600000                    |                            | 1600000              |
| THE STATE AID TO REDEVELOPMENT LOAN OF<br>1966 SERIES A                  | 2000000         | 04 01 1969               | 5.200        | 100M/04 01 1984-1989                                            | 600000                     |                            | 600000               |
| THE STATE AID TO REDEVELOPMENT LOAN OF<br>1966 SERIES B                  | 2500000         | 02 01 1970               | 6.200        | 125M/02 01 1984-1990                                            | 875000                     |                            | 875000               |

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|--------------------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE STATE AID TO REDEVELOPMENT LOAN OF<br>1966 SERIES C                  | \$ 700000       | 01 01 1971               | 4.700        | 35M/01 01 1984-1991                                             | \$ 280000                  |                            | \$ 280000            |
| THE STATE AID TO REDEVELOPMENT LOAN OF<br>1966 SERIES D                  | 800000          | 01 01 1972               | 4.250        | 40M/01 01 1984-1992                                             | 360000                     |                            | 360000               |
| THE COMMUNITY FACILITIES FOR THE<br>MENTALLY RETARDED LOAN OF 1967 SER A | 500000          | 02 01 1970               | 6.200        | 25M/02 01 1984-1990                                             | 175000                     |                            | 175000               |
| THE COMMUNITY FACILITIES FOR THE<br>MENTALLY RETARDED LOAN OF 1967 SER B | 1000000         | 01 01 1971               | 4.700        | 50M/01 01 1984-1991                                             | 400000                     |                            | 400000               |
| THE COMMUNITY FACILITIES FOR THE<br>MENTALLY RETARDED LOAN OF 1970 SER A | 1000000         | 01 01 1972               | 4.250        | 50M/01 01 1984-1992                                             | 450000                     |                            | 450000               |
| THE COMMUNITY FACILITIES FOR THE<br>MENTALLY RETARDED LOAN OF 1970 SER B | 1500000         | 01 01 1973               | 4.500        | 75M/01 01 1984-1993                                             | 750000                     |                            | 750000               |
| THE COMMUNITY FACILITIES FOR THE<br>MENTALLY RETARDED LOAN OF 1970 SER C | 2000000         | 01 01 1974               | 4.700        | 100M/01 01 1984-1994                                            | 1100000                    |                            | 1100000              |
| THE COMMUNITY FACILITIES FOR THE<br>MENTALLY RETARDED LOAN OF 1970 SER D | 2000000         | 01 01 1975               | 6.100        | 100M/01 01 1984-1995                                            | 1200000                    |                            | 1200000              |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-1                      | 1050000         | 09 01 1981               | 12.750       | 150M/09 01 1983-1988                                            | 900000                     |                            | 900000               |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-2                      | 150000          | 09 01 1981               | 12.500       | 150M/09 01 1989                                                 | 150000                     |                            | 150000               |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-3                      | 150000          | 09 01 1981               | 11.100       | 150M/09 01 1990                                                 | 150000                     |                            | 150000               |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-4                      | 150000          | 09 01 1981               | 11.200       | 150M/09 01 1991                                                 | 150000                     |                            | 150000               |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-5                      | 150000          | 09 01 1981               | 11.300       | 150M/09 01 1992                                                 | 150000                     |                            | 150000               |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-6                      | 150000          | 09 01 1981               | 11.500       | 150M/09 01 1993                                                 | 150000                     |                            | 150000               |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-7                      | 150000          | 09 01 1981               | 11.600       | 150M/09 01 1994                                                 | 150000                     |                            | 150000               |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-8                      | 150000          | 09 01 1981               | 11.600       | 150M/09 01 1995                                                 | 150000                     |                            | 150000               |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-9                      | 150000          | 09 01 1981               | 11.900       | 150M/09 01 1996                                                 | 150000                     |                            | 150000               |

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|---------------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-10 *              | \$ 450000       | 09 01 1981               | 12.000       | 150M/09 01 1997-1999                                            | \$ 450000                  |                            | \$ 450000            |
| THE HAZARDOUS SUBSTANCES LOAN OF 1980<br>SERIES A-11 *              | 300000          | 09 01 1981               | 10.750       | 150M/09 01 2000-2001                                            | 300000                     |                            | 300000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-1    | 1750000         | 09 01 1981               | 12.750       | 250M/09 01 1983-1988                                            | 1500000                    |                            | 1500000              |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-2    | 250000          | 09 01 1981               | 12.500       | 250M/09 01 1989                                                 | 250000                     |                            | 250000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-3    | 250000          | 09 01 1981               | 11.100       | 250M/09 01 1990                                                 | 250000                     |                            | 250000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-4    | 250000          | 09 01 1981               | 11.200       | 250M/09 01 1991                                                 | 250000                     |                            | 250000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-5 *  | 250000          | 09 01 1981               | 11.300       | 250M/09 01 1992                                                 | 250000                     |                            | 250000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-6 *  | 250000          | 09 01 1981               | 11.500       | 250M/09 01 1993                                                 | 250000                     |                            | 250000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-7 *  | 250000          | 09 01 1981               | 11.600       | 250M/09 01 1994                                                 | 250000                     |                            | 250000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-8 *  | 250000          | 09 01 1981               | 11.800       | 250M/09 01 1995                                                 | 250000                     |                            | 250000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-9 *  | 250000          | 09 01 1981               | 11.900       | 250M/09 01 1996                                                 | 250000                     |                            | 250000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-10 * | 750000          | 09 01 1981               | 12.000       | 250M/09 01 1997-1999                                            | 750000                     |                            | 750000               |
| THE ENVIRONMENTAL QUALITY IMPROVEMENT<br>LOAN OF 1979 SERIES A-11 * | 500000          | 09 01 1981               | 10.750       | 250M/09 01 2000-2001                                            | 500000                     |                            | 500000               |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN<br>OF 1979 SERIES A-1      | 6250000         | 09 01 1981               | 12.750       | 750M/09 01 1983-1988                                            | 4500000                    |                            | 4500000              |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN<br>OF 1979 SERIES A-2      | 750000          | 09 01 1981               | 12.500       | 750M/09 01 1989                                                 | 750000                     |                            | 750000               |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN<br>OF 1979 SERIES A-3      | 750000          | 09 01 1981               | 11.100       | 750M/09 01 1990                                                 | 750000                     |                            | 750000               |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN<br>OF 1979 SERIES A-4      | 750000          | 09 01 1981               | 11.200       | 750M/09 01 1991                                                 | 750000                     |                            | 750000               |

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|----------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1974 SERIES A-5 *  | \$ 750000       | 09 01 1981               | 11.300       | 750M/09 01 1992                                                 | \$ 750000                  |                            | \$ 750000            |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1974 SERIES A-6 *  | 750000          | 09 01 1981               | 11.500       | 750M/09 01 1993                                                 | 750000                     |                            | 750000               |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1974 SERIES A-7 *  | 750000          | 09 01 1981               | 11.600       | 750M/09 01 1994                                                 | 750000                     |                            | 750000               |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1974 SERIES A-8 *  | 750000          | 09 01 1981               | 11.800       | 750M/09 01 1995                                                 | 750000                     |                            | 750000               |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1974 SERIES A-9 *  | 750000          | 09 01 1981               | 11.900       | 750M/09 01 1996                                                 | 750000                     |                            | 750000               |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1974 SERIES A-10 * | 2250000         | 09 01 1981               | 12.000       | 750M/09 01 1997-1999                                            | 2250000                    |                            | 2250000              |
| THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1974 SERIES A-11 * | 1500000         | 09 01 1981               | 10.750       | 750M/09 01 2000-2001                                            | 1500000                    |                            | 1500000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1960 SERIES B                  | 1000000         | 09 01 1964               | 3.125        | 50M/09 01 1983-1984                                             | 100000                     |                            | 100000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES A                  | 12600000        | 01 01 1974               | 4.700        | 380M/01 01 1984-1994                                            | 4180000                    |                            | 4180000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES B                  | 5700000         | 01 01 1975               | 6.100        | 200M/01 01 1984-1995                                            | 2400000                    |                            | 2400000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES C                  | 5000000         | 01 01 1976               | 5.750        | 200M/01 01 1984-1996                                            | 2600000                    |                            | 2600000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES D                  | 4000000         | 01 01 1977               | 4.600        | 200M/01 01 1984-1997                                            | 2800000                    |                            | 2800000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-2                | 350000          | 01 01 1978               | 4.600        | 50M/01 01 1984-1989                                             | 300000                     |                            | 300000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-3                | 100000          | 01 01 1978               | 4.900        | 50M/01 01 1990-1991                                             | 100000                     |                            | 100000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-4                | 350000          | 01 01 1978               | 5.000        | 50M/01 01 1992-1998                                             | 350000                     |                            | 350000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-1                | 1800000         | 01 01 1979               | 5.600        | 200M/01 01 1984-1988                                            | 1000000                    |                            | 1000000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-2                | 1200000         | 01 01 1979               | 5.700        | 200M/01 01 1989-1994                                            | 1200000                    |                            | 1200000              |

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|----------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE CAPITAL DEVELOPMENT LOAN OF 1972<br>SERIES F-3 | \$ 200000       | 01 01 1979               | 5.800        | 200M/01 01 1995                                                 | \$ 200000                  |                            | \$ 200000            |
| THE CAPITAL DEVELOPMENT LOAN OF 1972<br>SERIES F-4 | 800000          | 01 01 1979               | 5.900        | 200M/01 01 1996-1999                                            | 800000                     |                            | 800000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES A   | 4105000         | 01 01 1976               | 5.750        | 100M/01 01 1984-1985                                            | 1405000                    |                            | 1405000              |
|                                                    |                 |                          | 5.750        | 110M/01 01 1986-1995                                            |                            |                            |                      |
|                                                    |                 |                          | 5.750        | 105M/01 01 1996                                                 |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES C-2 | 700000          | 01 01 1978               | 4.800        | 100M/01 01 1984-1989                                            | 600000                     |                            | 600000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES C-3 | 200000          | 01 01 1978               | 4.900        | 100M/01 01 1990-1991                                            | 200000                     |                            | 200000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES C-4 | 700000          | 01 01 1978               | 5.000        | 100M/01 01 1992-1996                                            | 700000                     |                            | 700000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES D   | 1000000         | 01 01 1979               | 5.800        | 200M/01 01 1984                                                 | 200000                     |                            | 200000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-1 | 2450000         | 09 01 1981               | 12.750       | 350M/09 01 1983-1988                                            | 2100000                    |                            | 2100000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-2 | 350000          | 09 01 1981               | 12.500       | 350M/09 01 1989                                                 | 350000                     |                            | 350000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-3 | 350000          | 09 01 1981               | 11.100       | 350M/09 01 1990                                                 | 350000                     |                            | 350000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-4 | 350000          | 09 01 1981               | 11.200       | 350M/09 01 1991                                                 | 350000                     |                            | 350000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-5 | 350000          | 09 01 1981               | 11.300       | 350M/09 01 1992                                                 | 350000                     |                            | 350000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-6 | 350000          | 09 01 1981               | 11.500       | 350M/09 01 1993                                                 | 350000                     |                            | 350000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-7 | 350000          | 09 01 1981               | 11.600       | 350M/09 01 1994                                                 | 350000                     |                            | 350000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-8 | 350000          | 09 01 1981               | 11.800       | 350M/09 01 1995                                                 | 350000                     |                            | 350000               |



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|-----------------------------------------------------------|-----------------|--------------------------|--------------|------------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES C-4        | \$ 350000       | 09 01 1981               | 11.900       | 350M/09 01 1996                                                  | \$ 350000                  |                            | \$ 350000            |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-10       | 1050000         | 09 01 1981               | 12.000       | 350M/09 01 1997-1999                                             | 1050000                    |                            | 1050000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1974<br>SERIES E-11       | 700000          | 09 01 1981               | 10.750       | 350M/09 01 2000-2001                                             | 700000                     |                            | 700000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES A CH. 20   | 9750000         | 01 01 1976               | 5.750        | 550M/01 01 1984-1991                                             | 5900000                    |                            | 5900000              |
|                                                           |                 |                          | 5.750        | 300M/01 01 1992-1996                                             |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES A CH. 24   | 1750000         | 01 01 1976               | 5.750        | 90M/01 01 1984-1991                                              | 1120000                    |                            | 1120000              |
|                                                           |                 |                          | 5.750        | 80M/01 01 1992-1996                                              |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES A CH. 20   | 17000000        | 01 01 1977               | 4.600        | 975M/01 01 1984-1992                                             | 11150000                   |                            | 11150000             |
|                                                           |                 |                          | 4.600        | 475M/01 01 1993-1997                                             |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES B CH. 24   | 1000000         | 01 01 1977               | 4.600        | 50M/01 01 1984-1997                                              | 700000                     |                            | 700000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES C-2 CH. 20 | 2670000         | 01 01 1978               | 4.600        | 380M/01 01 1984-1989                                             | 2290000                    |                            | 2290000              |
|                                                           |                 |                          | 4.600        | 390M/01 01 1989                                                  |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES C-3 CH. 20 | 780000          | 01 01 1978               | 4.900        | 390M/01 01 1990-1991                                             | 780000                     |                            | 780000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES C-4 CH. 20 | 1780000         | 01 01 1978               | 5.000        | 350M/01 01 1994-1995                                             | 1780000                    |                            | 1780000              |
|                                                           |                 |                          | 5.000        | 200M/01 01 1994-1996                                             |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES D-1 CH. 20 | 1800000         | 01 01 1979               | 5.600        | 200M/01 01 1984-1988                                             | 1000000                    |                            | 1000000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES D-2 CH. 20 | 1200000         | 01 01 1979               | 5.700        | 200M/01 01 1989-1994                                             | 1200000                    |                            | 1200000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES D-3 CH. 20 | 200000          | 01 01 1979               | 5.800        | 200M/01 01 1995                                                  | 200000                     |                            | 200000               |

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|-----------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE CAPITAL DEVELOPMENT LOAN OF 1975<br>SERIES D-4 CH. 20 | \$ 800000       | 01 01 1979               | 5.900        | 200M/01 01 1996-1999                                            | \$ 800000                  |                            | \$ 800000            |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES A-2        | 1645000         | 01 01 1978               | 4.800        | 235M/01 01 1984-1989                                            | 1410000                    |                            | 1410000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES A-3        | 470000          | 01 01 1978               | 4.900        | 235M/01 01 1990-1991                                            | 470000                     |                            | 470000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES A-4        | 1645000         | 01 01 1978               | 5.000        | 235M/01 01 1992-1991                                            | 1645000                    |                            | 1645000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES F          | 3000000         | 01 01 1979               | 5.600        | 600M/01 01 1984                                                 | 600000                     |                            | 600000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-1        | 2625000         | 09 01 1981               | 12.750       | 375M/09 01 1983-1988                                            | 2250000                    |                            | 2250000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-2        | 375000          | 09 01 1981               | 12.500       | 375M/09 01 1989                                                 | 375000                     |                            | 375000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-3        | 375000          | 09 01 1981               | 11.100       | 375M/09 01 1990                                                 | 375000                     |                            | 375000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-4        | 375000          | 09 01 1981               | 11.200       | 375M/09 01 1991                                                 | 375000                     |                            | 375000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-5        | 375000          | 09 01 1981               | 11.300       | 375M/09 01 1992                                                 | 375000                     |                            | 375000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-6        | 375000          | 09 01 1981               | 11.500       | 375M/09 01 1993                                                 | 375000                     |                            | 375000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-7        | 375000          | 09 01 1981               | 11.600       | 375M/09 01 1994                                                 | 375000                     |                            | 375000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-8        | 375000          | 09 01 1981               | 11.800       | 375M/09 01 1995                                                 | 375000                     |                            | 375000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-9        | 375000          | 09 01 1981               | 11.900       | 375M/09 01 1996                                                 | 375000                     |                            | 375000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-10       | 1125000         | 09 01 1981               | 12.000       | 375M/09 01 1997-1999                                            | 1125000                    |                            | 1125000              |
| THE CAPITAL DEVELOPMENT LOAN OF 1976<br>SERIES C-11       | 750000          | 09 01 1981               | 10.750       | 375M/09 01 2000-2001                                            | 750000                     |                            | 750000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES A-2        | 2580000         | 01 01 1978               | 4.800        | 370M/01 01 1984-1988                                            | 2210000                    |                            | 2210000              |



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|----------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES A-2 |                 | 01 01 1976               | 4.500        | 360M/01 01 1989                                                 |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES A-3 | \$ 720000       | 01 01 1978               | 4.900        | 360M/01 01 1990-1991                                            | \$ 720000                  |                            | \$ 720000            |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES A-4 | 1220000         | 01 01 1978               | 5.000        | 360M/01 01 1992-1993                                            | 1220000                    |                            | 1220000              |
|                                                    |                 |                          | 5.000        | 100M/01 01 1994-1998                                            |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES F-1 | 6310000         | 01 01 1979               | 5.600        | 950M/01 01 1984                                                 | 2510000                    |                            | 2510000              |
|                                                    |                 |                          | 5.600        | 390M/01 01 1985-1988                                            |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES F-2 | 2365000         | 01 01 1979               | 5.700        | 390M/01 01 1989                                                 | 2365000                    |                            | 2365000              |
|                                                    |                 |                          | 5.700        | 395M/01 01 1990-1994                                            |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES F-3 | 125000          | 01 01 1979               | 5.800        | 125M/01 01 1995                                                 | 125000                     |                            | 125000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES F-4 | 500000          | 01 01 1979               | 5.900        | 125M/01 01 1996-1999                                            | 500000                     |                            | 500000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-1 | 6725000         | 09 01 1981               | 12.750       | 1075M/09 01 1983-1986                                           | 5650000                    |                            | 5650000              |
|                                                    |                 |                          | 12.750       | 675M/09 01 1987-1988                                            |                            |                            |                      |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-2 | 675000          | 09 01 1981               | 12.500       | 675M/09 01 1989                                                 | 675000                     |                            | 675000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-3 | 675000          | 09 01 1981               | 11.100       | 675M/09 01 1990                                                 | 675000                     |                            | 675000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-4 | 675000          | 09 01 1981               | 11.200       | 675M/09 01 1991                                                 | 675000                     |                            | 675000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-5 | 675000          | 09 01 1981               | 11.300       | 675M/09 01 1992                                                 | 675000                     |                            | 675000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-6 | 675000          | 09 01 1981               | 11.500       | 675M/09 01 1993                                                 | 675000                     |                            | 675000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-7 | 675000          | 09 01 1981               | 11.600       | 675M/09 01 1994                                                 | 675000                     |                            | 675000               |

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|------------------------------------------------------------------------------------|--------------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-8                                 | \$ 675000          | 09 01 1981               | 11.800       | 675M/09 01 1995                                                 | \$ 675000                  |                            | \$ 675000            |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-9                                 | 675000             | 09 01 1981               | 11.900       | 675M/09 01 1996                                                 | 675000                     |                            | 675000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-10                                | 225000             | 09 01 1981               | 12.000       | 75M/09 01 1997-1999                                             | 225000                     |                            | 225000               |
| THE CAPITAL DEVELOPMENT LOAN OF 1977<br>SERIES C-11                                | 150000             | 09 01 1981               | 10.750       | 75M/09 01 2000-2001                                             | 150000                     |                            | 150000               |
| TOTAL SERIAL BONDS - CAPITAL ISSUE                                                 | <u>\$419415000</u> |                          |              |                                                                 | <u>\$163635000</u>         |                            | <u>\$163635000</u>   |
| SERIAL BONDS - GENERAL ISSUE                                                       |                    |                          |              |                                                                 |                            |                            |                      |
| THE 1978 VETERANS BONUS LOAN                                                       | \$ 8000000         | 07 01 1977               | 4.750        | 400M/07 01 1983-1997                                            | \$ 6000000                 |                            | \$ 6000000           |
| TOTAL SERIAL BONDS - GENERAL ISSUE                                                 | <u>\$ 8000000</u>  |                          |              |                                                                 | <u>\$ 6000000</u>          |                            | <u>\$ 6000000</u>    |
| TOTAL GENERAL OBLIGATION BONDS-NOTES<br>SUPPORTED BY TAXES                         | <u>\$476915000</u> |                          |              |                                                                 | <u>\$23 9135000</u>        |                            | <u>\$23 9135000</u>  |
| SELF SUPPORTING ENTERPRISE BONDS-NOTES - GUARANTEED BY STATE                       |                    |                          |              |                                                                 |                            |                            |                      |
| NOTES                                                                              |                    |                          |              |                                                                 |                            |                            |                      |
| THE NARRAGANSETT BAY WATER QUALITY MGMT<br>DISTRICT COMM LOAN OF 1980 - TEMP NOTES | \$ 500000          | 12 01 1982               | 7.750        | 500M/12 01 1984                                                 | \$ 500000                  |                            | \$ 500000            |
| TOTAL NOTES                                                                        | <u>\$ 500000</u>   |                          |              |                                                                 | <u>\$ 500000</u>           |                            | <u>\$ 500000</u>     |
| SERIAL BONDS - CAPITAL ISSUE                                                       |                    |                          |              |                                                                 |                            |                            |                      |
| RHODE ISLAND RECREATIONAL BUILDING<br>AUTHORITY LOAN                               | \$ 1000000         | 09 01 1981               | 11.000       | 200M/09 01 1983-1986                                            | \$ 800000                  |                            | \$ 800000            |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1982 SERIES B                          | 2500000            | 05 01 1985               | 2.500        | 135M/05 01 1984-1985                                            | 690000                     |                            | 690000               |
|                                                                                    |                    |                          | 2.500        | 140M/05 01 1986-1988                                            |                            |                            |                      |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1982 SERIES C                          | 1500000            | 08 01 1986               | 2.750        | 120M/08 01 1983                                                 | 120000                     |                            | 120000               |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1986 SERIES A                          | 4000000            | 07 01 1971               | 5.600        | 300M/07 01 1983                                                 | 4000000                    |                            | 4000000              |

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|---------------------------------------------------------------|-----------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1976 SERIES A     |                 | 07 01 1971               | 5.600        | 450M/07 01 1984                                                 |                            |                            |                      |
|                                                               |                 |                          | 5.600        | 480M/07 01 1985                                                 |                            |                            |                      |
|                                                               |                 |                          | 5.600        | 510M/07 01 1986                                                 |                            |                            |                      |
|                                                               |                 |                          | 5.600        | 550M/07 01 1987                                                 |                            |                            |                      |
|                                                               |                 |                          | 5.600        | 730M/07 01 1988                                                 |                            |                            |                      |
|                                                               |                 |                          | 5.600        | 770M/07 01 1989                                                 |                            |                            |                      |
|                                                               |                 |                          | 5.600        | 210M/07 01 1990                                                 |                            |                            |                      |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1986 SERIES B     | \$ 1000000      | 03 01 1976               | 6.150        | 10M/03 01 1984-1985                                             | \$ 970000                  |                            | \$ 970000            |
|                                                               |                 |                          | 6.150        | 15M/03 01 1986-1990                                             |                            |                            |                      |
|                                                               |                 |                          | 6.150        | 5M/03 01 1991                                                   |                            |                            |                      |
|                                                               |                 |                          | 6.150        | 150M/03 01 1992                                                 |                            |                            |                      |
|                                                               |                 |                          | 6.150        | 160M/03 01 1993                                                 |                            |                            |                      |
|                                                               |                 |                          | 6.150        | 175M/03 01 1994                                                 |                            |                            |                      |
|                                                               |                 |                          | 6.150        | 185M/03 01 1995                                                 |                            |                            |                      |
|                                                               |                 |                          | 6.150        | 200M/03 01 1996                                                 |                            |                            |                      |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1986 SERIES C-1   | 100000          | 09 01 1981               | 11.100       | 100M/09 01 1990                                                 | 100000                     |                            | 100000               |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1986 SERIES C-2   | 740000          | 09 01 1981               | 11.200       | 740M/09 01 1991                                                 | 740000                     |                            | 740000               |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1986 SERIES C-3 * | 800000          | 09 01 1981               | 11.300       | 800M/09 01 1992                                                 | 800000                     |                            | 800000               |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1986 SERIES C-4 * | 360000          | 09 01 1981               | 11.500       | 360M/09 01 1993                                                 | 360000                     |                            | 360000               |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1971 SERIES A     | 400000          | 03 01 1976               | 6.000        | 25M/03 01 1984                                                  | 320000                     |                            | 320000               |
|                                                               |                 |                          | 6.000        | 20M/03 01 1985                                                  |                            |                            |                      |

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|------------------------------------------------------------------------------|-----------------|--------------------------|--------------|------------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1971 SERIES A                    |                 | 03 01 1976               | 6.000        | 15M/03 01 1986                                                   |                            |                            |                      |
|                                                                              |                 |                          | 6.000        | 20M/03 01 1987                                                   |                            |                            |                      |
|                                                                              |                 |                          | 6.000        | 15M/03 01 1988-1989                                              |                            |                            |                      |
|                                                                              |                 |                          | 6.000        | 20M/03 01 1990                                                   |                            |                            |                      |
|                                                                              |                 |                          | 6.000        | 40M/03 01 1991                                                   |                            |                            |                      |
|                                                                              |                 |                          | 6.000        | 30M/03 01 1992-1996                                              |                            |                            |                      |
| BLACKSTONE VALLEY SEWER DISTRICT LOAN<br>OF 1971 SERIES B                    | \$ 500000       | 09 01 1981               | 11.100       | 500M/09 01 1990                                                  | \$ 500000                  |                            | \$ 500000            |
| RHODE ISLAND TURNPIKE AND BRIDGE AUTH-<br>ORITY (1965)                       | 4650000         | 12 01 1965               | 4.000        | 1500M/12 01 2006                                                 | 4650000                    |                            | 4650000              |
|                                                                              |                 |                          | 4.000        | 1550M/12 01 2007                                                 |                            |                            |                      |
|                                                                              |                 |                          | 4.000        | 1600M/12 01 2008                                                 |                            |                            |                      |
| RHODE ISLAND TURNPIKE AND BRIDGE AUTH-<br>ORITY (1965)                       | 1650000         | 12 01 1965               | 3.875        | 1650M/12 01 2009                                                 | 1650000                    |                            | 1650000              |
| RHODE ISLAND TURNPIKE AND BRIDGE AUTH-<br>ORITY (1965)                       | 1700000         | 12 01 1965               | 3.800        | 1700M/12 01 2010                                                 | 1700000                    |                            | 1700000              |
| RHODE ISLAND TURNPIKE AND BRIDGE AUTH-<br>ORITY (1965)                       | 9500000         | 12 01 1965               | 3.850        | 1750M/12 01 2011                                                 | 9500000                    |                            | 9500000              |
|                                                                              |                 |                          | 3.850        | 1850M/12 01 2012                                                 |                            |                            |                      |
|                                                                              |                 |                          | 3.850        | 1900M/12 01 2013                                                 |                            |                            |                      |
|                                                                              |                 |                          | 3.850        | 1950M/12 01 2014                                                 |                            |                            |                      |
|                                                                              |                 |                          | 3.850        | 2050M/12 01 2015                                                 |                            |                            |                      |
| RHODE ISLAND TURNPIKE AND BRIDGE AUTH-<br>ORITY (1967) (AUTH. 1966 AND 1967) | 6300000         | 12 01 1967               | 5.000        | 500M/12 01 2006                                                  | 6300000                    |                            | 6300000              |
|                                                                              |                 |                          | 5.000        | 550M/12 01 2007                                                  |                            |                            |                      |
|                                                                              |                 |                          | 5.000        | 600M/12 01 2008                                                  |                            |                            |                      |
|                                                                              |                 |                          | 5.000        | 650M/12 01 2009                                                  |                            |                            |                      |

## COMBINED SCHEDULE OF BONDS PAYABLE

H-3

JUN 30, 1983

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| DESCRIPTION OF ISSUE                                                         | ISSUE<br>AMOUNT    | ISSUE DATE<br>MO DA YEAR | INT.<br>RATE | MATURITY INFORMATION<br>AMOUNT M-DOLLARS /<br>DATES MO DA YEARS | AMOUNT<br>OUT-<br>STANDING | SINKING<br>FUND<br>RESERVE | NET<br>STATE<br>DEBT |
|------------------------------------------------------------------------------|--------------------|--------------------------|--------------|-----------------------------------------------------------------|----------------------------|----------------------------|----------------------|
| RHODE ISLAND TURNPIKE AND BRIDGE AUTH-<br>ORITY (1967) (AUTH. 1966 AND 1967) |                    | 12 01 1967               | 5.000        | 700M/12 01 2010                                                 |                            |                            |                      |
|                                                                              |                    |                          | 5.000        | 750M/12 01 2011                                                 |                            |                            |                      |
|                                                                              |                    |                          | 5.000        | 800M/12 01 2012                                                 |                            |                            |                      |
|                                                                              |                    |                          | 5.000        | 850M/12 01 2013                                                 |                            |                            |                      |
|                                                                              |                    |                          | 5.000        | 900M/12 01 2014                                                 |                            |                            |                      |
| RHODE ISLAND TURNPIKE AND BRIDGE AUTH-<br>ORITY (1967) (AUTH. 1966 AND 1967) | \$ 950000          | 12 01 1967               | 4.675        | 950M/12 01 2015                                                 | \$ 950000                  |                            | \$ 950000            |
| RHODE ISLAND TURNPIKE AND BRIDGE AUTH-<br>ORITY (1967) (AUTH. 1966 AND 1967) | 6250000            | 12 01 1967               | 4.900        | 3100M/12 01 2016                                                | 6250000                    |                            | 6250000              |
|                                                                              |                    |                          | 4.900        | 3150M/12 01 2017                                                |                            |                            |                      |
| TOTAL SERIAL BONDS - CAPITAL ISSUE                                           | <u>\$ 43900000</u> |                          |              |                                                                 | <u>\$ 40400000</u>         |                            | <u>\$ 40400000</u>   |
| TOTAL SELF SUPPORTING ENTERPRISE BONDS-NOTES - GUARANTEED BY STATE           |                    |                          |              |                                                                 |                            |                            |                      |
| GUARANTEED BY STATE                                                          | <u>\$ 44400000</u> |                          |              |                                                                 | <u>\$ 40900000</u>         |                            | <u>\$ 40900000</u>   |

\* STATE HAS OPTION TO REDEEM THESE BONDS PRIOR TO MATURITY ON AND AFTER SEPTEMBER 1, 1991.  
REFER TO BOND ISSUE STATEMENT DATED SEPTEMBER 1, 1981.

## FINANCIAL SECTION

|                                                                           | Exhibit/<br>Schedule |
|---------------------------------------------------------------------------|----------------------|
| PUBLIC AUTHORITIES AND CORPORATIONS:                                      |                      |
| Combining Balance Sheets.....                                             | J-1                  |
| Combining Statement of Revenues, Expenses, and Changes in Fund Equity.... | J-2                  |
| Combining Statement of Changes in Financial Position.....                 | J-3                  |

### Comments

The information presented in the following financial statements has been compiled from the audited annual financial reports of each individual authority and corporation. For additional information, refer to these reports.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit J-1

COMBINING BALANCE SHEET  
PUBLIC AUTHORITIES AND CORPORATIONS

June 30, 1983

| ASSETS                                                                           | R.I. Port<br>Authority and<br>Economic<br>Development<br>Corporation | R.I. Water<br>Resources<br>Board<br>Corporate | R.I. Solid<br>Waste<br>Management<br>Corporation | R. I. Housing<br>and Mortgage<br>Finance<br>Corporation | R.I. Public<br>Transit<br>Authority | R.I. Turnpike<br>and Bridge<br>Authority | R.I. Public<br>Buildings<br>Authority | R.I. Student<br>Loan<br>Authority | R.I. Industrial<br>Facilities<br>Corporation | Total           |
|----------------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|---------------------------------------------------------|-------------------------------------|------------------------------------------|---------------------------------------|-----------------------------------|----------------------------------------------|-----------------|
| Cash                                                                             | \$ 753,851                                                           | \$ 1,535                                      | \$ 124,109                                       | \$ 12,968,607                                           | \$ 2,758,409                        | \$ 458,181                               | \$ 11,674                             | \$ 59,725                         | \$ 36,843                                    | \$ 17,172,934   |
| Investments                                                                      | 12,445,277                                                           | 40,000                                        | 631,334                                          | 402,920,579                                             |                                     | 13,436,630                               | 4,458,860                             | 88,749,977                        | 226,455                                      | 522,909,112     |
| Receivables (Net of Allowance<br>for Uncollectibles)                             |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                 |
| Accounts                                                                         | 312,734                                                              |                                               | 514,284                                          |                                                         | 185,246                             | 16,666                                   |                                       |                                   | 8,296                                        | 1,037,226       |
| Accrued Interest                                                                 |                                                                      |                                               |                                                  | 14,142,870                                              |                                     |                                          | 106,909                               | 1,310,295                         |                                              | 15,560,074      |
| Notes and Loans                                                                  | 7,260,425                                                            |                                               |                                                  | 973,632,806                                             |                                     |                                          |                                       | 25,555,654                        |                                              | 1,006,448,885   |
| Due from Other Funds                                                             |                                                                      |                                               |                                                  |                                                         |                                     |                                          | 2,948,000                             |                                   |                                              | 2,948,000       |
| Due from Other Governments<br>and Agencies                                       |                                                                      |                                               |                                                  |                                                         | 533,994                             |                                          |                                       |                                   |                                              | 533,994         |
| Inventories                                                                      | 326,381                                                              |                                               |                                                  |                                                         | 334,411                             |                                          |                                       |                                   |                                              | 660,792         |
| Prepaid Expenses                                                                 |                                                                      |                                               |                                                  |                                                         | 17,498                              | 136,800                                  | 9,655                                 | 273,670                           |                                              | 437,623         |
| Land                                                                             | 12,214,596                                                           |                                               | 8,210,680                                        |                                                         | 802,395                             |                                          |                                       |                                   |                                              | 21,227,671      |
| Fixed Assets                                                                     | 11,398,000                                                           |                                               | 2,255,209                                        |                                                         | 20,349,364                          | 61,583,752                               | 14,931                                |                                   |                                              | 95,601,256      |
| Accumulated Depreciation                                                         | (2,263,213)                                                          |                                               | (1,422,382)                                      |                                                         | (7,879,193)                         |                                          | (11,597)                              |                                   |                                              | (11,576,385)    |
| Other Assets                                                                     | 120,378                                                              |                                               | 1,003,880                                        | 2,409,244                                               |                                     |                                          |                                       | 130,050                           |                                              | 3,663,552       |
| Amount Available in Debt<br>Service Fund                                         |                                                                      |                                               | 219,060                                          |                                                         |                                     |                                          |                                       |                                   |                                              | 219,060         |
| Rentals Due for Payment of<br>Principal and Current<br>Interest on Revenue Bonds |                                                                      |                                               |                                                  |                                                         |                                     |                                          | 22,492,829                            |                                   |                                              | 22,492,829      |
| Net Investment in Direct<br>Financing Lease                                      | 5,636,521                                                            |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              | 5,636,521       |
| Total Assets                                                                     | \$ 48,204,950                                                        | \$ 41,535                                     | \$11,536,174                                     | \$1,406,074,106                                         | \$17,102,124                        | \$ 75,632,029                            | \$30,031,261                          | \$ 116,079,371                    | \$ 271,594                                   | \$1,704,973,144 |
| LIABILITIES                                                                      |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                 |
| Vouchers and Accounts Payable                                                    | \$ 281,388                                                           | \$ 31,071                                     | \$ 186,757                                       | \$                                                      | \$ 352,457                          | \$ 8,349                                 | \$                                    | \$                                | \$ 3,500                                     | \$ 832,451      |
| Due to Other Funds                                                               |                                                                      |                                               |                                                  |                                                         | 334,180                             | 7,000,000                                | 2,948,000                             |                                   |                                              | 10,313,251      |
| Accrued Liabilities                                                              | 224,108                                                              |                                               | 324,706                                          | 33,371,155                                              | 3,382,673                           | 1,615,192                                | 656,465                               | 4,993,613                         |                                              | 44,567,912      |
| Deferred Revenue                                                                 |                                                                      |                                               |                                                  | 8,931,700                                               | 264,644                             | 423,199                                  |                                       |                                   | 9,952                                        | 9,629,495       |
| Notes Payable                                                                    | 5,611,521                                                            |                                               | 788,975                                          |                                                         | 600,000                             |                                          |                                       |                                   |                                              | 7,000,496       |
| Other Liabilities                                                                |                                                                      |                                               |                                                  | 25,401,740                                              | 571,439                             |                                          | 1,219,317                             |                                   |                                              | 27,152,496      |
| Reserve for Maintenance                                                          |                                                                      |                                               |                                                  |                                                         |                                     | 8,277,887                                |                                       |                                   |                                              | 8,277,887       |
| Bonds Payable                                                                    | 430,387                                                              |                                               | 10,074,553                                       | 1,252,217,008                                           |                                     | 56,335,000                               | 24,930,293                            | 107,052,000                       |                                              | 1,451,039,241   |
| Loans Payable                                                                    |                                                                      |                                               |                                                  |                                                         | 3,582,000                           |                                          |                                       |                                   |                                              | 3,582,000       |
| Total Liabilities                                                                | \$ 6,547,404                                                         | \$ 31,071                                     | \$11,374,991                                     | \$1,319,921,603                                         | \$ 9,087,393                        | \$ 73,659,627                            | \$29,754,075                          | \$112,045,613                     | \$ 13,452                                    | \$1,562,435,229 |
| FUND EQUITY                                                                      |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                 |
| Contributed Capital                                                              | \$                                                                   | \$                                            | \$ 161,183                                       | \$                                                      | \$11,126,003                        | \$                                       | \$                                    | \$                                | \$                                           | \$ 11,126,003   |
| Retained Earnings (Deficit)                                                      |                                                                      |                                               |                                                  |                                                         | (4,493,749)                         |                                          |                                       |                                   |                                              | (4,493,749)     |
| Fund Balance:                                                                    |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                 |
| Other Reserves                                                                   | 27,164,021                                                           |                                               |                                                  | 83,965,877                                              | 1,382,477                           | 1,972,402                                | 277,186                               | 4,033,758                         | 258,142                                      | 114,484,777     |
| Unreserved                                                                       | 14,493,525                                                           | 10,464                                        |                                                  | 2,186,626                                               |                                     |                                          |                                       |                                   |                                              | 21,259,701      |
| Total Fund Equity                                                                | \$ 41,657,546                                                        | \$ 10,464                                     | \$ 161,183                                       | \$ 86,152,503                                           | \$ 8,014,731                        | \$ 1,972,402                             | \$ 277,186                            | \$ 4,033,758                      | \$ 258,142                                   | \$ 142,537,915  |
| Total Liabilities<br>and Fund Equity                                             | \$ 48,204,950                                                        | \$ 41,535                                     | \$11,536,174                                     | \$1,406,074,106                                         | \$17,102,124                        | \$ 75,632,029                            | \$30,031,261                          | \$116,079,371                     | \$ 271,594                                   | \$1,704,973,144 |

See Notes 3 and 14 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY  
PUBLIC AUTHORITIES AND CORPORATIONS

Exhibit J-2

For the Fiscal Year Ended June 30, 1983

|                                             | R.I. Port<br>Authority and<br>Economic<br>Development<br>Corporation | R.I. Water<br>Resources<br>Board<br>Corporate | R.I. Solid<br>Waste<br>Management<br>Corporation | R. I. Housing<br>and Mortgage<br>Finance<br>Corporation | R.I. Public<br>Transit<br>Authority | R.I. Turnpike<br>and Bridge<br>Authority | R.I. Public<br>Buildings<br>Authority | R.I. Student<br>Loan<br>Authority | R.I. Industrial<br>Facilities<br>Corporation | Total          |
|---------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|---------------------------------------------------------|-------------------------------------|------------------------------------------|---------------------------------------|-----------------------------------|----------------------------------------------|----------------|
| Revenues                                    |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                |
| Licenses, Fees, Sales and Services          | \$ 5,008,193                                                         | \$                                            | \$ 3,371,231                                     | \$ 1,888,534                                            | \$ 7,124,950                        | \$ 6,164,121                             | \$ 169,000                            | \$                                | \$ 142,870                                   | \$ 23,868,899  |
| Rental Income                               | 2,847,654                                                            |                                               |                                                  |                                                         | 43,406                              |                                          | 2,253,551                             |                                   |                                              | 5,144,611      |
| State of R.I. Subsidy                       |                                                                      |                                               | 75,000                                           |                                                         | 6,070,560                           |                                          |                                       |                                   |                                              | 6,145,560      |
| Federal Grants                              | 121,858                                                              |                                               |                                                  |                                                         | 5,654,012                           |                                          |                                       |                                   |                                              | 5,775,870      |
| Interest Earnings                           | 2,128,163                                                            | 11,224                                        | 132,879                                          | 118,214,542                                             | 251,380                             | 1,184,870                                | 393,518                               | 14,233,756                        | 16,551                                       | 136,566,883    |
| Other Income                                | 434,880                                                              | 218,929                                       | 11,636                                           | 34,020                                                  | 5,852                               | 384,258                                  |                                       |                                   |                                              | 1,089,575      |
| Total Revenues                              | \$ 10,540,748                                                        | \$ 230,153                                    | \$ 3,590,746                                     | \$ 120,137,096                                          | \$19,150,160                        | \$ 7,733,249                             | \$ 2,816,069                          | \$ 14,233,756                     | \$ 159,421                                   | \$ 178,591,398 |
| Expenses                                    |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                |
| Supplies, Materials, and Services           | \$ 7,072,447                                                         | \$ 218,929                                    | \$ 1,685,560                                     | \$ 2,638,839                                            | \$19,318,816                        | \$ 1,376,218                             | \$ 136,673                            | \$ 519,504                        | \$ 56,565                                    | \$ 33,023,551  |
| Additions to Reserve<br>for Maintenance     |                                                                      |                                               |                                                  |                                                         |                                     | 3,600,000                                |                                       |                                   |                                              | 3,600,000      |
| Payment of Guaranteed Loans                 |                                                                      |                                               |                                                  |                                                         |                                     |                                          | 1,510,000                             |                                   |                                              | 1,510,000      |
| Interest on Bonds and Notes                 | 748,766                                                              |                                               | 864,157                                          | 96,530,763                                              | 238,180                             | 2,547,121                                | 1,542,332                             | 9,987,226                         |                                              | 112,458,545    |
| Depreciation, Depletion and<br>Amortization | 540,800                                                              |                                               | 657,699                                          | 2,335,779                                               | 1,155,360                           |                                          | 2,986                                 | 1,242,308                         |                                              | 5,934,932      |
| Miscellaneous                               |                                                                      | 760                                           | 7,141                                            |                                                         |                                     |                                          | 16,745                                |                                   |                                              | 24,646         |
| Total Expenses                              | \$ 8,362,013                                                         | \$ 219,689                                    | \$ 3,214,557                                     | \$ 101,505,381                                          | \$20,712,356                        | \$ 7,523,339                             | \$ 3,208,736                          | \$ 11,749,038                     | \$ 56,565                                    | \$ 156,551,674 |
| Net Income (Loss)                           | \$ 2,178,735                                                         | \$ 10,464                                     | \$ 376,189                                       | \$ 18,631,715                                           | \$ (1,562,196)                      | \$ 209,910                               | \$ (392,667)                          | \$ 2,484,718                      | \$ 102,856                                   | \$ 22,039,724  |
| Other Changes in Fund Equity                |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                |
| Contributed Capital                         | 333,069                                                              |                                               |                                                  |                                                         | 318,370                             |                                          |                                       |                                   |                                              | 651,439        |
| Net Increase (Decrease)<br>in Fund Equity   | \$ 2,511,804                                                         | \$ 10,464                                     | \$ 376,189                                       | \$ 18,631,715                                           | \$ (1,243,826)                      | \$ 209,910                               | \$ (392,667)                          | \$ 2,484,718                      | \$ 102,856                                   | \$ 22,691,163  |
| Fund Equity, July 1                         | 39,145,742                                                           |                                               | (215,006)                                        | 67,520,788                                              | 9,258,557                           | 1,762,492                                | 669,853                               | 1,549,040                         | 155,286                                      | 119,846,752    |
| Fund Equity, June 30                        | \$ 41,657,546                                                        | \$ 10,464                                     | \$ 161,183                                       | \$ 86,152,503                                           | \$ 8,014,731                        | \$ 1,972,402                             | \$ 277,186                            | \$ 4,033,758                      | \$ 258,142                                   | \$ 142,537,915 |

See Note 3 and 14 to Combined Financial Statements.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION  
PUBLIC AUTHORITIES AND CORPORATIONS

Exhibit J-3

For the Fiscal Year Ended June 30, 1983

|                                             | R.I. Port<br>Authority and<br>Economic<br>Development<br>Corporation | R.I. Water<br>Resources<br>Board<br>Corporate | R.I. Solid<br>Waste<br>Management<br>Corporation | R. I. Housing<br>and Mortgage<br>Finance<br>Corporation | R.I. Public<br>Transit<br>Authority | R.I. Turnpike<br>and Bridge<br>Authority | R.I. Public<br>Buildings<br>Authority | R.I. Student<br>Loan<br>Authority | R.I. Industrial<br>Facilities<br>Corporation | Total                |
|---------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|---------------------------------------------------------|-------------------------------------|------------------------------------------|---------------------------------------|-----------------------------------|----------------------------------------------|----------------------|
| <b>Sources of Funds</b>                     |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                      |
| Licenses, Fees, Sales, and Services         | \$ 4,713,253                                                         | \$                                            | \$ 3,258,107                                     | \$ 2,206,834                                            | \$ 7,202,338                        | \$ 6,150,390                             | \$ 2,860,722                          | \$                                | \$ 142,419                                   | \$ 23,673,341        |
| Rental Income                               | 2,857,654                                                            |                                               |                                                  |                                                         | 43,406                              |                                          |                                       |                                   |                                              | 5,761,782            |
| Proceeds from Sale of<br>Bonds and Notes    |                                                                      |                                               |                                                  | 212,874,674                                             | 600,000                             |                                          | 430,000                               |                                   |                                              | 213,904,674          |
| Interest Earnings                           | 2,128,163                                                            | 10,464                                        | 132,879                                          | 118,590,367                                             | 251,380                             | 1,664,122                                | 397,197                               | 14,041,697                        | 16,551                                       | 137,232,820          |
| Repayment of Loans                          |                                                                      |                                               |                                                  | 74,684,419                                              |                                     |                                          |                                       | 827,867                           |                                              | 75,512,286           |
| State of R.I. Subsidy                       |                                                                      |                                               | 214,869                                          |                                                         | 5,803,563                           |                                          |                                       |                                   |                                              | 6,018,432            |
| Federal Grants                              | 454,927                                                              |                                               |                                                  |                                                         | 5,387,016                           |                                          |                                       |                                   |                                              | 5,841,943            |
| Loans from State of Rhode Island            |                                                                      | 250,000                                       | 150,000                                          |                                                         |                                     |                                          |                                       |                                   |                                              | 400,000              |
| Capital Grants                              |                                                                      |                                               |                                                  |                                                         | 472,781                             |                                          |                                       |                                   |                                              | 472,781              |
| Other Receipts                              | 434,880                                                              |                                               | 11,636                                           | 3,941,331                                               | 5,852                               | 8,116,427                                | 351,596                               |                                   |                                              | 12,861,722           |
| <b>Total Receipts</b>                       | <b>\$ 10,588,877</b>                                                 | <b>\$ 260,464</b>                             | <b>\$ 3,767,491</b>                              | <b>\$ 412,297,625</b>                                   | <b>\$19,766,336</b>                 | <b>\$ 15,930,939</b>                     | <b>\$ 4,039,515</b>                   | <b>\$ 14,869,564</b>              | <b>\$ 158,970</b>                            | <b>\$481,679,781</b> |
| <b>Uses of Funds</b>                        |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                      |
| Supplies, Materials, and Services           | \$ 7,431,294                                                         | \$                                            | \$ 1,849,728                                     | \$ 3,203,469                                            | \$18,841,393                        | \$ 1,473,796                             | \$ 134,926                            | \$ 519,504                        | \$ 56,329                                    | \$ 33,510,439        |
| Loans Issued                                |                                                                      | 218,929                                       |                                                  | 158,891,473                                             |                                     |                                          |                                       | 25,801,818                        |                                              | 184,912,220          |
| Debt Service                                | 2,639,678                                                            |                                               | 1,622,749                                        | 155,027,477                                             | 90,422                              | 3,102,244                                | 3,067,428                             | 10,819,458                        |                                              | 176,369,456          |
| Other Uses                                  |                                                                      |                                               | 7,141                                            | 879,108                                                 |                                     |                                          | 9,271                                 | 547,348                           |                                              | 1,442,868            |
| <b>Total Disbursements</b>                  | <b>\$ 10,070,972</b>                                                 | <b>\$ 218,929</b>                             | <b>\$ 3,479,618</b>                              | <b>\$ 318,001,527</b>                                   | <b>\$18,931,815</b>                 | <b>\$ 4,576,040</b>                      | <b>\$ 3,211,625</b>                   | <b>\$ 37,688,128</b>              | <b>\$ 56,329</b>                             | <b>\$396,234,983</b> |
| <b>Excess of Sources Over (Under) Uses</b>  | <b>\$ 517,905</b>                                                    | <b>\$ 41,535</b>                              | <b>\$ 287,873</b>                                | <b>\$ 94,296,098</b>                                    | <b>\$ 834,521</b>                   | <b>\$ 11,354,899</b>                     | <b>\$ 827,890</b>                     | <b>\$ (22,818,564)</b>            | <b>\$ 102,641</b>                            | <b>\$ 85,444,798</b> |
| <b>Other Changes in Financial Position:</b> |                                                                      |                                               |                                                  |                                                         |                                     |                                          |                                       |                                   |                                              |                      |
| (Increase) Decrease in Investments          | (2,417,378)                                                          | (40,000)                                      | 196,625                                          | (92,174,857)                                            |                                     | (4,861,009)                              | 627,979                               | 22,877,686                        | (104,895)                                    | (75,895,849)         |
| Interfund and Intrafund Transfers           |                                                                      |                                               | (106,348)                                        |                                                         | (114,500)                           | (6,371,565)                              | (1,517,803)                           |                                   |                                              | (8,110,216)          |
| (Increase) Decrease in Other Assets         | 1,806,103                                                            |                                               | (474,391)                                        | (601,631)                                               | (393,843)                           | (26,905)                                 |                                       |                                   |                                              | 309,333              |
| <b>Increase (Decrease) in Cash</b>          | <b>\$ (93,370)</b>                                                   | <b>\$ 1,535</b>                               | <b>\$ (96,241)</b>                               | <b>\$ 1,519,610</b>                                     | <b>\$ 326,178</b>                   | <b>\$ 95,420</b>                         | <b>\$ (61,934)</b>                    | <b>\$ 59,122</b>                  | <b>\$ (2,254)</b>                            | <b>\$ 1,748,066</b>  |
| <b>Cash Balance, July 1</b>                 | <b>847,221</b>                                                       |                                               | <b>220,350</b>                                   | <b>11,448,997</b>                                       | <b>2,432,231</b>                    | <b>362,761</b>                           | <b>73,608</b>                         | <b>603</b>                        | <b>39,097</b>                                | <b>15,424,868</b>    |
| <b>Cash Balance, June 30</b>                | <b>\$ 753,851</b>                                                    | <b>\$ 1,535</b>                               | <b>\$ 124,109</b>                                | <b>\$ 12,968,607</b>                                    | <b>\$ 2,758,409</b>                 | <b>\$ 458,181</b>                        | <b>\$ 11,674</b>                      | <b>\$ 59,725</b>                  | <b>\$ 36,843</b>                             | <b>\$ 17,172,934</b> |

See Notes 3 and 14 to Combined Financial Statements.

STATISTICAL SECTION

(Exhibits S-1 through S-27)

# STATISTICAL SECTION

|                                                                  | Exhibit/<br>Schedule |
|------------------------------------------------------------------|----------------------|
| GENERAL FUND:                                                    |                      |
| General Fund Revenues - Ten Years.....                           | S-1                  |
| Chart of Revenues - Ten Years.....                               | S-2                  |
| General Revenue by Sources - Ten Years.....                      | S-3                  |
| Summary of Principal Sources of General Revenue - Ten Years..... | S-4                  |
| Expenditures - Ten Years.....                                    | S-5                  |
| Chart of Expenditures - Ten Years.....                           | S-6                  |
| Expenditures by Function - Five Years.....                       | S-7                  |
| Expenditures by Budget Accounts - Five Years.....                | S-8                  |
| Federal Grant Expenditures - Five Years.....                     | S-9                  |
| Chart of Unreserved Fund Balance - Ten Years.....                | S-10                 |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-1

GENERAL FUND REVENUES  
Ten Year Period Ended June 30, 1983

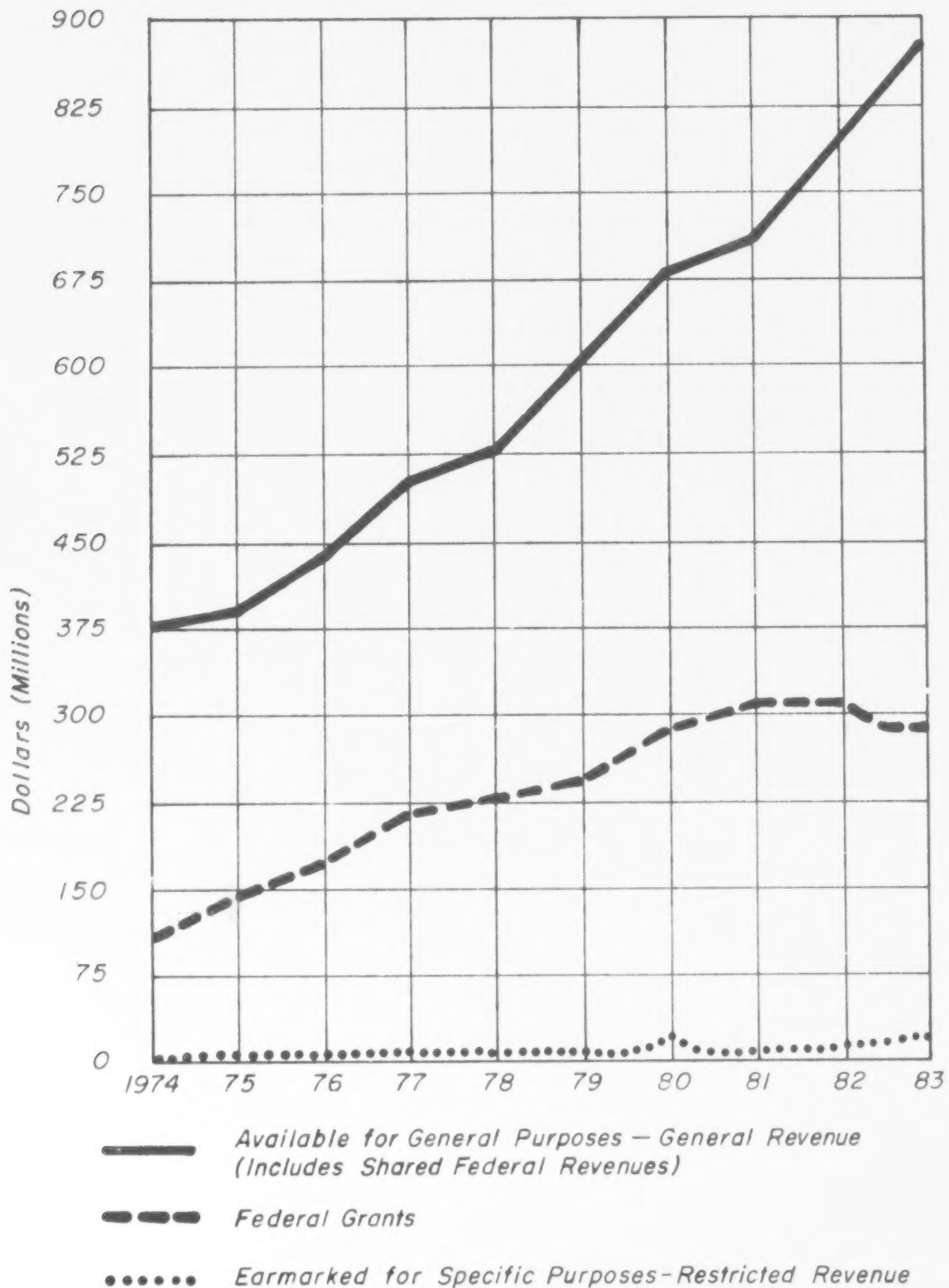
| Fiscal Year | Total Revenues    | %    | General Revenues | %    | Departmental Restricted | %      | Federal Grants  | %     |
|-------------|-------------------|------|------------------|------|-------------------------|--------|-----------------|-------|
| 1974        | (11) 513,452,273  | 13.4 | 394,440,988      | 12.6 | 8,856,629               | 77.4   | (1)110,154,656  | 12.9  |
| 1975        | (11) 560,150,987  | 9.1  | 407,943,739      | 3.4  | 10,198,043              | 15.1   | (2)142,009,205  | 28.9  |
| 1976        | (11) 641,185,145  | 14.5 | 451,995,713      | 10.8 | 8,164,465               | (19.9) | (3)181,024,967  | 27.5  |
| 1977        | (11) 728,191,718  | 13.6 | 517,476,723      | 14.5 | 8,339,496               | 2.1    | (4)202,375,499  | 11.8  |
| 1978        | (11) 775,043,457  | 6.4  | 542,937,470      | 4.9  | 8,902,453               | 6.8    | (5)223,203,534  | 10.3  |
| 1979        | (11) 881,447,251  | 13.7 | 626,968,393      | 15.5 | 11,206,068              | 25.9   | (6)243,272,790  | 9.0   |
| 1980        | (11) 950,883,014  | 7.9  | 657,561,541      | 4.8  | 15,496,488              | 38.2   | (7)277,824,986  | 14.2  |
| *1981       | (11)1,036,019,003 | 9.0  | 719,162,602      | 9.4  | 11,239,898              | (27.5) | (8)305,616,503  | 10.0  |
| 1982        | (11)1,105,992,970 | 6.8  | 790,950,416      | 10.0 | 12,214,468              | 8.7    | (9)302,828,086  | (.9)  |
| 1983        | (11)1,160,806,905 | 5.0  | 850,342,692      | 7.5  | 18,621,321              | 52.5   | (10)291,842,892 | (3.6) |

Note: Percentages indicate increase (decrease) from prior year.

- (1) Includes Interfund Transfers \$237,467 - EEA Funds - Dept. of Employment Security.  
 (2) Includes Federal Funds of \$2,106,018 transferred from the Dept. of Employment Security and the Dept. of Economic Development - EEA and CETA funds.  
 (3) Includes Federal Funds of \$5,441,941 transferred from the Dept. of Economic Development - CETA funds.  
 (4) Includes Federal Funds of \$5,700,965 transferred from the Dept. of Economic Development - CETA funds.  
 (5) Includes Federal Funds of \$8,383,174 transferred from the Dept. of Economic Development - CETA funds.  
 (6) Includes Federal Funds of \$7,436,522 transferred from the Dept. of Economic Development - CETA funds.  
 (7) Includes Federal Funds of \$4,991,895 transferred from the Dept. of Economic Development - CETA funds.  
 (8) Includes Federal Funds of \$2,379,623 transferred from the Dept. of Economic Development - CETA funds.  
 (9) Includes Federal Funds of \$542,024 transferred from the Dept. of Economic Development - CETA funds.  
 (10) Includes Federal Funds of \$135,730 transferred from the Dept. of Economic Development - CETA funds.  
 (11) Includes shared revenue of \$22,108,933 for 1974; \$9,071,146 - 1975; \$9,141,177 - 1976; \$12,275,118 - 1977; \$13,832,633 - 1978; \$10,251,147 - 1979; \$9,801,003 - 1980; \$2,645,606 - 1981; and \$216,794 for 1983.

\*Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
GENERAL FUND REVENUES



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-3

GENERAL FUND  
GENERAL REVENUE BY SOURCE

Ten Year Period Ended June 30, 1983

| <u>Fiscal<br/>Year</u> | <u>Taxes</u> | <u>Licenses<br/>and<br/>Fees</u> | <u>Fines<br/>and<br/>Penalties</u> | <u>Sale<br/>and<br/>Services</u> | <u>Miscellaneous<br/>Revenue</u> |
|------------------------|--------------|----------------------------------|------------------------------------|----------------------------------|----------------------------------|
| 1974                   | 327,038,633  | 3,746,569                        | 1,822,374                          | 34,236,123                       | 5,488,355                        |
| 1975                   | 342,255,282  | 3,796,368                        | 3,017,594                          | 39,865,366                       | 9,937,983                        |
| 1976                   | 379,683,727  | 4,093,645                        | 3,198,461                          | 48,396,092                       | 7,482,611                        |
| 1977                   | 430,678,538  | 4,880,487                        | 3,239,084                          | 56,422,727                       | 9,980,769                        |
| 1978                   | 448,578,134  | 5,273,833                        | 3,751,816                          | 56,400,563                       | 15,100,490                       |
| 1979                   | 528,173,025  | 6,222,228                        | 4,533,318                          | 61,493,067                       | 16,295,608                       |
| 1980                   | 539,688,448  | 6,681,375                        | 5,606,197                          | 72,348,233                       | 23,436,285                       |
| *1981                  | 602,602,507  | 7,232,689                        | 5,895,199                          | 77,857,295                       | 23,109,306                       |
| 1982                   | 664,557,767  | 9,167,448                        | 7,884,545                          | 86,409,836                       | 22,930,819                       |
| 1983                   | 714,945,405  | 11,013,140                       | 9,333,640                          | 94,163,869                       | 20,669,844                       |

\*Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
GENERAL FUND  
SUMMARY OF PRINCIPAL SOURCES OF GENERAL REVENUE OF THE STATE  
EXCLUSIVE OF FEDERAL GRANTS  
LAST TEN FISCAL YEARS

Exhibit S-4

|                                                            | Years Ended June 30 |               |               |               |               |               |               |               |               |               |
|------------------------------------------------------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                                            | 1983*               | 1982*         | 1981*         | 1980          | 1979          | 1978          | 1977          | 1976          | 1975          | 1974          |
| Motor Vehicles - Registration and Licenses                 | \$ 17,118,363       | \$ 14,050,020 | \$ 17,061,948 | \$ 16,676,211 | \$ 16,864,806 | \$ 16,409,588 | \$ 16,074,524 | \$ 15,489,705 | \$ 15,107,893 | \$ 15,060,476 |
| (1) Gasoline Tax                                           | 43,326,431          | 46,439,518    | 39,823,708    | 39,259,853    | 42,603,345    | 41,438,785    | 40,736,650    | 39,980,551    | 31,827,514    | 31,835,900    |
| Tax on Savings Banks, Trust Companies, etc.                | 7,724,600           | 7,261,758     | 6,259,586     | 6,280,132     | 5,975,227     | 5,609,447     | 5,737,619     | 5,287,476     | 4,640,533     | 4,258,603     |
| Inheritance Tax                                            | 8,434,273           | 10,058,781    | 16,039,438    | 11,735,809    | 12,224,517    | 10,993,550    | 7,399,566     | 9,590,725     | 7,703,197     | 9,765,287     |
| (2) Taxes on Fees - Pari-Mutuel Betting<br>(State's Share) | 5,404,932           | 5,356,564     | 4,610,809     | 5,179,718     | 4,201,175     | 3,636,060     | 1,182,454     | 2,822,684     | 4,906,032     | 4,651,046     |
| (3) Cigarette Tax                                          | 29,474,340          | 26,669,519    | 25,042,741    | 24,364,567    | 24,329,355    | 24,076,161    | 24,392,728    | 24,396,052    | 18,378,814    | 18,025,293    |
| Tax on Insurance Companies                                 | 14,457,142          | 15,621,673    | 13,766,501    | 12,520,575    | 12,082,558    | 11,320,598    | 9,781,858     | 7,904,567     | 7,497,433     | 6,985,608     |
| Tax on Breakage - Pari-Mutuel Betting                      | 224,180             | 219,356       | 208,271       | 229,664       | 213,211       | 245,442       | 72,114        | 292,978       | 502,327       | 469,002       |
| Income Tax - Financial Institutions                        | 1,802,727           | 1,372,188     | 1,587,535     | 1,900,335     | 2,339,441     | 2,736,802     | 2,940,989     | 2,587,042     | 1,704,855     | 1,741,210     |
| (4) Sales and Use Tax                                      | 213,773,823         | 193,267,854   | 179,639,484   | 168,992,989   | 158,578,590   | 140,600,799   | 141,770,320   | 111,328,412   | 103,431,169   | 100,484,894   |
| (5) Business Corporation Tax                               | 40,651,306          | 51,101,476    | 48,827,951    | 51,719,710    | 53,510,611    | 40,872,568    | 37,900,766    | 33,193,246    | 34,947,403    | 32,630,515    |
| (6) Personal Income Tax                                    | 263,699,420         | 212,751,893   | 194,836,527   | 153,846,672   | 153,192,945   | 111,964,974   | 103,753,125   | 93,162,737    | 79,632,419    | 73,948,931    |
| Gross Earnings - Public Utilities                          | 50,912,877          | 53,916,683    | 44,463,323    | 36,737,218    | 31,811,365    | 29,286,676    | 29,124,339    | 24,620,976    | 23,711,689    | 18,563,981    |
| (7) Alcoholic Beverage Import Fees                         | 7,516,290           | 7,416,301     | 7,526,257     | 7,218,304     | 7,320,238     | 7,345,952     | 6,997,814     | 7,439,201     | 6,879,729     | 6,678,364     |
| (8) Public Service Corporation Tax                         |                     | 10,103,650    |               |               |               |               |               |               |               |               |
| Gross Earnings Tax - Petroleum Companies                   | 6,926,338           | 5,721,234     |               |               |               |               |               |               |               |               |

TAX RATE CHANGES

- (1) Effective 6/1/75, increased from 8c to 10c per gallon (Ch. 260, P.L. 1975).  
Effective 6/1/81, the tax rate per gallon was changed to 10% of the average wholesale price or 12c per gallon.  
Effective 7/1/82, the rate was set at 10c per gallon.
- (2) Effective May 12, 1977, rates on Horse Racing were changed from a sliding scale of 6% to 9%, to rates of 3% on Win, Show, and Place wagering and 6% on the multiple form wagering.
- (3) Effective 6/1/75, increased from 13c to 18c per package. (Ch. 260, P.L. 1975)  
Effective 3/15/82, increased to 23c per package. (Ch. 9, P.L. 1982)
- (4) Effective January 1, 1975, Sales Tax on trade-in of passenger vehicles included in exemptions. Tax on Manufacturers' Machinery reduced to 4% for 1975; this reduction continues at 20% until exhausted.  
Effective June 1, 1976, increased from 5% to 6% (Ch. 198, P.L. 1976 and Ch. 200, P.L. 1977). Effective June 1, 1977, clothing and domestic water were included in exemptions (Ch. 200, P.L. 1977). Effective May 19, 1982, sale of a boat to a nonresident and sales to nonprofit organized bands for persons under age 18 were added to exemptions. (Chap. 320, P.L. 1982)
- (5) For the period, January 1, 1983 through December 31, 1983, the rate increased from 8% to 9% of net income. (Ch. 2, P.L. 1983)
- (6) Effective for each taxable year ending after December 31, 1974, the rate increased from 15% to 17% of taxpayers' Federal Income Tax Liability. On 7/1/75, the withholding rate was set at 17 2/3% through December 31, 1975. (Ch. 260, P.L. 1975). Effective for each taxable year ending after December 31, 1977, the rate increased to 19.7%. On 7/1/78, the withholding rate was set at 20% through December 31, 1978 to provide an effective rate of 19% for the year. (Ch. 205, P.L. 1978). The 1980 Session of the Legislature provided for rebate of 1979 Income Taxes. The receipts for Fiscal Year 1980 have been adjusted by the amount of \$8,500,000 to reflect the estimated liability for this rebate. (Ch. 146, P.L. 1980). The Tax Administrator set the rate of 19.24% of taxpayers' Federal Income Tax Liability for the calendar year 1981 and 21.9% for 1982. Effective January 1, 1983 through June 30, 1983, the rate increased to 27.5%; the rate for July 1, 1983 and thereafter was set at 26%. The effective rate for 1983 is 26.75% (Chap. 167, P.L. 1983).
- (7) Effective May 10, 1978, the fee on cordials and cocktails of under 50 proof was reduced from \$2.50 to \$1.00.
- (8) Starting with Fiscal Year Ending June 30, 1983, the Public Service Corporation Tax was distributed to Cities and Towns (Ch. 344, P.L. 1983).

\*Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-5

GENERAL FUND  
EXPENDITURES

Ten Year Period Ended June 30, 1983

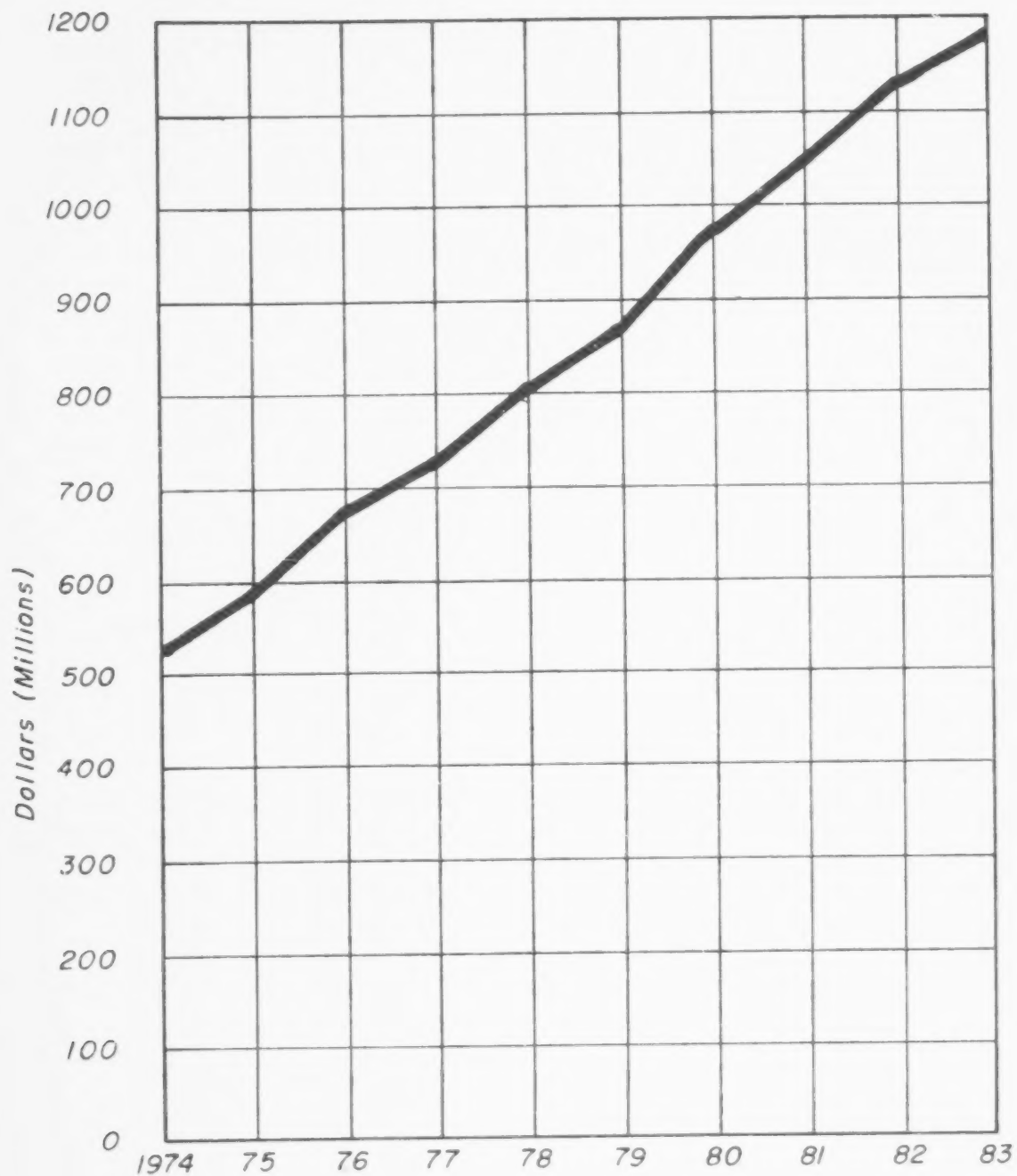
| Fiscal<br>Year | General       | (1)<br>% | Federal<br>Grants | (1)<br>% | Departmental<br>Restricted<br>and Interfund<br>Transfers | (1)<br>% | (Exhibit S-8)<br>Total<br>Expenditures | (1)<br>% |
|----------------|---------------|----------|-------------------|----------|----------------------------------------------------------|----------|----------------------------------------|----------|
| 1974           | \$380,353,262 |          | \$114,000,357     |          | \$ 9,248,849                                             |          | \$ 503,602,468                         |          |
| 1975           | 422,240,051   | 11.0     | 142,465,186       | 25.0     | 11,800,835                                               | 27.6     | 576,506,072                            | 14.5     |
| 1976           | 460,494,488   | 9.1      | 176,993,804       | 24.2     | 13,701,866                                               | 16.1     | 651,190,158                            | 13.0     |
| 1977           | 504,386,180   | 9.5      | 196,869,436       | 11.2     | 13,406,250                                               | (2.2)    | 714,663,866                            | 9.7      |
| 1978           | 566,370,609   | 12.3     | 218,744,889       | 11.1     | 17,365,833                                               | 29.5     | 802,481,331                            | 12.3     |
| 1979           | 607,400,721   | 7.2      | 237,366,985       | 8.5      | 19,972,368                                               | 15.0     | 864,740,074                            | 7.8      |
| *1980          | 675,385,979   | 11.1     | 278,367,335       | 17.3     | 19,611,224                                               | (1.8)    | 973,364,538                            | 12.6     |
| 1981           | 756,451,958   | 12.0     | 296,711,996       | 6.6      | 13,930,796                                               | (29.0)   | 1,067,094,750                          | 9.6      |
| 1982           | 821,246,910   | 8.6      | 300,773,975       | 1.4      | 12,519,735                                               | (10.1)   | 1,134,540,620                          | 6.3      |
| 1983           | 858,299,233   | 4.5      | 295,354,631       | (1.8)    | 17,260,068                                               | 37.9     | 1,170,913,932                          | 3.2      |

(1) Percentages indicate increase (decrease) from prior years.

\*Restated.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
GENERAL FUND EXPENDITURES



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-7

GENERAL FUND  
EXPENDITURES BY FUNCTION  
FIVE YEAR PERIOD ENDED JUNE 30, 1983

|                                           | 1983            | 1982            | 1981            | 1980          | 1979          |
|-------------------------------------------|-----------------|-----------------|-----------------|---------------|---------------|
| <u>INDIVIDUAL AND FAMILY DEVELOPMENT</u>  |                 |                 |                 |               |               |
| Health                                    | \$ 395,457,357  | \$ 374,759,903  | \$ 340,977,199  | \$317,165,156 | \$269,114,997 |
| (1) Social Assistance                     | 203,815,635     | 209,117,180     | 196,622,109     | 172,007,663   | 137,218,767   |
| Education                                 | 331,654,197     | 309,199,042     | 293,671,227     | 264,951,827   | 246,217,787   |
| Total - Individual and Family Development | \$ 930,927,189  | \$ 893,076,125  | \$ 831,270,535  | \$754,124,646 | \$652,551,551 |
| <u>ECONOMIC DEVELOPMENT</u>               |                 |                 |                 |               |               |
| Employment Resources                      | \$ 21,915,072   | \$ 25,151,165   | \$ 38,094,408   | \$ 43,841,266 | \$ 47,335,872 |
| Natural Resources                         | 18,814,257      | 20,345,437      | 17,637,746      | 15,473,229    | 13,574,227    |
| Business Resources                        | 10,886,101      | 9,816,128       | 9,233,170       | 5,883,992     | 5,744,656     |
| Total - Economic Development              | \$ 51,615,430   | \$ 55,312,730   | \$ 64,965,324   | \$ 65,198,487 | \$ 66,654,755 |
| <u>PUBLIC SAFETY</u>                      |                 |                 |                 |               |               |
| Highway Safety                            | \$ 8,188,281    | \$ 8,117,279    | \$ 7,922,609    | \$ 6,940,191  | \$ 6,658,046  |
| Crime Prevention                          | 14,316,894      | 14,775,478      | 13,854,310      | 13,747,206    | 10,935,940    |
| (1) Civil and State Defense               | 4,364,893       | 5,722,493       | 3,498,889       | 2,660,514     | 2,434,646     |
| Industrial Safety                         | 607,534         | 500,453         | 446,230         | 382,010       | 366,341       |
| Water and Recreational Safety             | 248,165         | 318,383         | 362,218         | 854,258       | 588,011       |
| Fire Protection                           | 2,041,801       | 1,958,301       | 1,750,286       | 1,728,679     | 1,529,302     |
| Total - Public Safety                     | \$ 29,767,568   | \$ 31,392,387   | \$ 27,834,542   | \$ 26,312,858 | \$ 22,512,286 |
| <u>TRANSPORTATION</u>                     |                 |                 |                 |               |               |
| (1) Highway System                        | \$ 42,959,701   | \$ 45,953,348   | \$ 42,540,952   | \$ 44,106,443 | \$ 42,080,963 |
| Air Transport System                      | 8,098,068       | 5,635,751       | 5,182,191       | 4,409,141     | 3,772,726     |
| Motor Bus System                          | 5,703,774       | 6,012,256       | 5,308,930       | 4,626,278     | 3,361,500     |
| Water Transport System                    | 8,200           | 9,113           | 12,251          | 9,859         | 14,914        |
| Rail Transport System                     | 182,992         | 58,250          | 914,304         | 393,415       | 649,068       |
| Total - Transportation                    | \$ 56,952,735   | \$ 57,668,718   | \$ 53,958,628   | \$ 53,545,136 | \$ 49,879,171 |
| <u>COMPREHENSIVE SUPPORT</u>              |                 |                 |                 |               |               |
| Executive                                 | \$ 9,161,588    | \$ 8,918,010    | \$ 8,669,209    | \$ 6,442,321  | \$ 7,642,818  |
| Administration                            | 28,748,978      | 28,557,420      | 26,505,707      | 23,086,844    | 22,595,753    |
| (1) Community Affairs                     | 26,914,072      | 26,556,347      | 25,768,230      | 22,491,119    | 22,487,870    |
| Legislative                               | 7,250,554       | 5,860,520       | 5,268,417       | 4,575,983     | 3,278,522     |
| Judicial                                  | 19,144,914      | 19,483,544      | 18,450,718      | 14,939,980    | 13,677,891    |
| Election Board                            | 1,782,051       | 902,412         | 1,347,080       | 849,687       | 1,048,392     |
| Consumer Protection                       | 260,746         | 256,117         | 224,898         | 180,636       | 186,765       |
| Miscellaneous                             | 8,388,607       | 6,556,290       | 2,831,462       | 1,616,841     | 2,224,800     |
| Total - Comprehensive Support             | \$ 101,651,010  | \$ 97,090,660   | \$ 89,065,721   | \$ 74,183,411 | \$ 73,142,311 |
| TOTAL                                     | \$1,170,913,932 | \$1,134,540,620 | \$1,067,094,750 | \$973,364,538 | \$864,740,074 |

(1) Prior years adjusted for proper comparisons.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-8-1

GENERAL FUND  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY BUDGET ACCOUNTS  
FIVE YEAR PERIOD ENDED JUNE 30, 1983

| Budget Accounts                             | Years Ended June 30  |                      |                      |                      |                      |
|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                             | 1983                 | 1982                 | 1981                 | 1980                 | 1979                 |
| <u>PERSONAL SERVICES</u>                    |                      |                      |                      |                      |                      |
| Classified                                  | \$185,406,898        | \$190,188,148        | \$183,609,175        | \$162,539,802        | \$148,604,434        |
| Unclassified                                | 37,633,166           | 37,424,799           | 34,767,134           | 31,299,018           | 30,286,855           |
| Non-Classified                              | 6,988,110            | 7,537,073            | 7,288,455            | 6,527,078            | 6,420,700            |
| Special                                     | 17,421,842           | 18,725,677           | 15,913,989           | 13,985,438           | 13,325,537           |
| Total                                       | <u>\$247,450,016</u> | <u>\$253,875,697</u> | <u>\$241,578,753</u> | <u>\$214,351,336</u> | <u>\$198,637,526</u> |
| <u>Employee Benefit Programs</u>            |                      |                      |                      |                      |                      |
| Employees' Retirement                       | \$ 24,863,437        | \$ 22,957,705        | \$ 18,333,633        | \$ 14,462,535        | \$ 10,990,929        |
| Social Security (F.I.C.A.)                  | 14,017,200           | 14,167,537           | 12,874,818           | 10,913,932           | 9,690,414            |
| Unemployment Compensation - State Employees | 1,625,269            | 2,014,961            | 1,481,247            | 2,373,803            | 2,171,624            |
| Employees' Medical Insurance                | 20,938,164           | 15,908,218           | 12,431,371           | 10,182,019           | 9,776,349            |
| Employees Group Life Insurance              | 54,865               | 113,752              | 106,434              | 129,170              | 307,358              |
| Teachers' Insurance and Annuity Association | 16,038               | 23,428               | 23,022               | 21,739               | 23,894               |
| Total - Employee Benefit Programs           | <u>\$ 61,514,973</u> | <u>\$ 55,185,601</u> | <u>\$ 45,250,525</u> | <u>\$ 38,083,198</u> | <u>\$ 32,960,568</u> |
| Total - Personal Services                   | <u>\$308,964,989</u> | <u>\$309,061,298</u> | <u>\$286,829,278</u> | <u>\$252,434,534</u> | <u>\$231,598,094</u> |
| <u>OPERATING SUPPLIES AND EXPENSES</u>      |                      |                      |                      |                      |                      |
| <u>General and Office Expense</u>           |                      |                      |                      |                      |                      |
| Postage                                     | \$ 2,093,409         | \$ 2,065,324         | \$ 1,881,699         | \$ 1,777,159         | \$ 1,621,878         |
| Telephone and Telegraph                     | 4,346,726            | 4,026,392            | 3,192,592            | 2,852,293            | 2,521,782            |
| Office Expense                              | 1,120,926            | 1,140,600            | 1,222,425            | 1,220,616            | 1,049,293            |
| Dues and Subscriptions                      | 627,617              | 620,485              | 556,534              | 532,277              | 501,536              |
| Freight, Cartage and Express                | 865,425              | 395,601              | 700,773              | 469,199              | 502,883              |
| Insurance                                   | 1,284,604            | 1,457,296            | 1,138,166            | 1,227,158            | 1,210,888            |
| Total - General and Office Expense          | <u>\$ 10,338,707</u> | <u>\$ 9,705,698</u>  | <u>\$ 8,692,189</u>  | <u>\$ 8,078,702</u>  | <u>\$ 7,408,260</u>  |

GENERAL FUND  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY BUDGET ACCOUNTS  
FIVE YEAR PERIOD ENDED JUNE 30, 1983

Exhibit S-8-2

| Budget Accounts                                    | Years Ended June 30 |              |              |              |              |
|----------------------------------------------------|---------------------|--------------|--------------|--------------|--------------|
|                                                    | 1983                | 1982         | 1981         | 1980         | 1979         |
| <u>OPERATING SUPPLIES AND EXPENSES (Cont.)</u>     |                     |              |              |              |              |
| <u>Printing, Binding, and Advertising</u>          | \$ 3,270,023        | \$ 3,211,375 | \$ 3,606,338 | \$ 2,864,730 | \$ 3,232,530 |
| <u>Travel</u>                                      |                     |              |              |              |              |
| Personnally-Owned Cars                             | \$ 1,543,128        | \$ 1,679,841 | \$ 1,886,443 | \$ 1,842,244 | \$ 1,464,092 |
| Out-of-State                                       | 558,083             | 550,991      | 782,738      | 832,346      | 672,332      |
| Other Travel                                       | 127,648             | 106,932      | 136,143      | 128,069      | 124,977      |
| Total Travel                                       | \$ 2,228,859        | \$ 2,337,764 | \$ 2,805,324 | \$ 2,802,659 | \$ 2,261,401 |
| <u>Automotive Expense</u>                          | \$ 5,319,528        | \$ 5,064,788 | \$ 4,762,635 | \$ 4,849,609 | \$ 4,296,633 |
| <u>Repairs</u>                                     |                     |              |              |              |              |
| Repairs and Maintenance - Buildings and Structures | \$ 2,508,504        | \$ 2,135,579 | \$ 2,420,234 | \$ 3,774,560 | \$ 4,307,289 |
| Repairs and Maintenance - Highways and Walks       | 766,135             | 961,212      | 804,670      | 1,855,419    | 1,468,811    |
| Other Repairs                                      | 1,260,154           | 1,139,743    | 1,053,358    | 1,022,429    | 824,041      |
| Total - Repairs                                    | \$ 4,534,793        | \$ 4,236,534 | \$ 4,278,262 | \$ 6,652,408 | \$ 6,600,141 |
| <u>Equipment - Replacements</u>                    |                     |              |              |              |              |
| Automotive Equipment                               | \$ 136,760          | \$ 151,703   | \$ 231,878   | \$ 744,730   | \$ 422,103   |
| Building and Plant Equipment                       | 76,938              | 177,172      | 8,559        | 81,763       | 147,906      |
| Construction Equipment                             | 4,544               | 4,544        | 185,861      | 191,904      | 235,272      |
| Educational and Recreational Equipment             | 4,809               | 4,921        | 16,337       | 59,648       | 38,141       |
| Farm Equipment and Livestock                       | 59                  | 2,261        | 1,696        | 3,892        | 1,393        |
| Household Furniture and Equipment                  | 21,536              | 18,848       | 44,106       | 74,234       | 197,333      |
| Medical, Surgical, and Laboratory Equipment        | 27,492              | 7,354        | 9,255        | 90,060       | 77,817       |
| Office Furniture and Equipment                     | 67,946              | 50,384       | 71,746       | 159,129      | 207,586      |
| Other Equipment - Replacements                     | 29,388              | 23,170       | 40,200       | 67,872       | 73,982       |
| Total - Equipment - Replacements                   | \$ 364,928          | \$ 440,357   | \$ 609,638   | \$ 1,473,232 | \$ 1,401,533 |

GENERAL FUND  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY BUDGET ACCOUNTS  
FIVE YEAR PERIOD ENDED JUNE 30, 1983

Exhibit S-8-3

| Budget Accounts                                             | Years Ended June 30 |               |               |               |               |
|-------------------------------------------------------------|---------------------|---------------|---------------|---------------|---------------|
|                                                             | 1983                | 1982          | 1981          | 1980          | 1979          |
| <u>OPERATING SUPPLIES AND EXPENSES (Cont.)</u>              |                     |               |               |               |               |
| <u>Rentals</u>                                              |                     |               |               |               |               |
| Rentals of Outside Property                                 | \$ 4,967,443        | \$ 5,731,743  | \$ 5,083,740  | \$ 3,302,048  | \$ 2,915,764  |
| Rental of Equipment                                         | 4,185,007           | 4,481,743     | 3,773,015     | 2,749,079     | 2,370,252     |
| Rental of Clothing                                          | 12,315              | 6,464         | 16,835        | 16,036        | 15,835        |
| Total - Rentals                                             | \$ 9,164,765        | \$ 10,219,950 | \$ 8,873,590  | \$ 6,067,163  | \$ 5,301,851  |
| <u>Food</u>                                                 | \$ 13,795,321       | \$ 14,135,675 | \$ 15,972,537 | \$ 15,029,040 | \$ 14,564,611 |
| <u>Fuel</u>                                                 | \$ 7,746,554        | \$ 8,556,076  | \$ 8,387,308  | \$ 6,676,117  | \$ 4,192,607  |
| <u>Light, Heat, Power, and Water</u>                        | \$ 5,145,893        | \$ 4,919,257  | \$ 4,339,333  | \$ 3,645,588  | \$ 3,191,687  |
| <u>Clothing and Clothing Materials</u>                      | \$ 837,595          | \$ 986,943    | \$ 915,354    | \$ 855,483    | \$ 782,074    |
| <u>Special Supplies and Expenses</u>                        |                     |               |               |               |               |
| Patients' Linens                                            | \$ 88,729           | \$ 74,385     | \$ 100,152    | \$ 55,024     | \$ 92,234     |
| Agricultural, Horticultural, and Fishery                    | 89,568              | 111,608       | 121,450       | 119,578       | 117,526       |
| Educational and Recreational                                | 482,166             | 503,836       | 609,067       | 649,204       | 517,694       |
| Household, Laundry, and Cleaning                            | 1,291,139           | 1,314,134     | 1,251,784     | 1,220,670     | 1,065,591     |
| Medical, Surgical, and Laboratory                           | 3,283,885           | 3,187,969     | 3,318,586     | 3,452,732     | 3,174,545     |
| Military                                                    | 43,526              | 49,757        | 57,143        | 41,241        | 46,026        |
| Highway Safety and Landscaping                              | 1,885,387           | 1,924,752     | 1,797,136     | 1,549,366     | 1,676,795     |
| Building and Machinery                                      | 368,127             | 326,904       | 368,933       | 332,164       | 289,526       |
| Central Services (Data Processing, etc.)                    | 4,483,479           | 4,812,615     | 4,987,511     | 4,620,862     | 3,494,941     |
| Medicines and Drugs                                         | 1,522,153           | 1,401,609     | 1,208,871     | 1,130,331     | 1,155,955     |
| Management Information Services - Educational Facilities    | 1,364               | 122,500       | 42,333        | 5,137         | 18,231        |
| Staff Education                                             | 174,905             |               |               |               |               |
| Total - Special Supplies and Expenses                       | \$ 13,715,428       | \$ 13,830,069 | \$ 13,862,966 | \$ 13,176,309 | \$ 11,649,064 |
| <u>Central Laundry Services</u>                             | \$ 1,768,171        | \$ 1,919,973  | \$ 1,822,128  | \$ 1,595,747  | \$ 1,642,464  |
| <u>Other Operating Supplies and Expenses</u>                | \$ 1,966,822        | \$ 1,735,832  | \$ 1,570,506  | \$ 2,317,499  | \$ 1,171,223  |
| <u>Purchase of Services from Statewide Planning Program</u> | \$ 818,576          | \$ 816,035    | \$ 789,113    | \$ 773,533    | \$ 825,895    |
| Total - Operating Supplies and Expenses                     | \$ 81,015,963       | \$ 82,116,326 | \$ 81,287,221 | \$ 76,857,819 | \$ 68,521,974 |

GENERAL FUND  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY BUDGET ACCOUNTS  
FIVE YEAR PERIOD ENDED JUNE 30, 1983

Exhibit S-8-4

| Budget Accounts                             | Years Ended June 30 |               |               |               |               |
|---------------------------------------------|---------------------|---------------|---------------|---------------|---------------|
|                                             | 1983                | 1982          | 1981          | 1980          | 1979          |
| <u>CAPITAL OUTLAYS</u>                      |                     |               |               |               |               |
| Automotive Equipment                        | \$ 58,967           | \$ 106,291    | \$ 109,300    | \$ 191,538    | \$ 274,311    |
| Building and Plant Equipment                | 52,537              | 31,369        | 83,869        | 362,104       | 248,061       |
| Construction Equipment                      | 12,030              | 4,443         | 4,876         | 6,048         | 159,773       |
| Educational and Recreational Equipment      | 574,970             | 743,478       | 838,315       | 482,613       | 800,470       |
| Farm Equipment and Livestock                |                     | 10,314        | 1,059         | 5,840         | 3,595         |
| Household Furniture and Equipment           | 40,316              | 73,465        | 85,897        | 226,555       | 459,202       |
| Medical, Surgical, and Laboratory           | 86,862              | 142,060       | 35,457        | 302,842       | 336,308       |
| Office Furniture and Equipment              | 481,761             | 440,219       | 580,223       | 1,118,208     | 1,133,847     |
| Other Equipment - Additional                | 137,239             | 233,155       | 433,282       | 522,448       | 432,191       |
| Buildings and Other Structures              | 1,106,679           | 2,519,096     | 2,547,827     | 1,849,228     | 1,644,783     |
| Highway Construction                        | 1,757,168           | 789,429       | 964,590       | 968,594       | 1,012,595     |
| Improvements Other Than Buildings           | 399,824             | 952,827       | 294,841       | 404,955       | 897,379       |
| Land                                        | 231,174             | 899,433       | 935,548       | 778,370       |               |
| Total - Capital Outlays                     | \$ 4,939,527        | \$ 6,945,579  | \$ 6,915,084  | \$ 7,219,343  | \$ 7,402,515  |
| <u>GRANTS AND CLAIMS</u>                    |                     |               |               |               |               |
| Medical Assistance                          | \$220,430,330       | \$202,538,397 | \$181,822,055 | \$155,717,198 | \$135,251,758 |
| Aid to the Aged, Blind, or Disabled         | 7,376,482           | 7,055,704     | 6,542,452     | 5,721,333     | 5,354,475     |
| Aid to Families of Dependent Children       | 65,090,855          | 76,844,373    | 76,401,971    | 72,549,237    | 58,831,184    |
| General Public Assistance                   | 22,519,671          | 20,538,227    | 23,328,504    | 17,249,497    | 14,843,271    |
| Aid to Veterans and Dependents              |                     |               |               | 10,806        | 27,774        |
| Support of State Dependents and Delinquents | 15,664,618          | 9,895,985     | 11,209,903    | 9,854,535     | 8,219,092     |
| Promotion of Public Education               | 187,314,603         | 171,801,014   | 160,167,330   | 144,078,126   | 132,298,566   |
| Workers' Compensation - State Employees     | 7,318,621           | 6,100,312     | 3,652,350     | 3,321,587     | 2,132,370     |
| Teachers' Pensions                          | 17,209,344          | 14,809,368    | 11,482,217    | 9,499,571     | 7,464,552     |
| State Aid to Cities and Towns               | 4,171,662           | 4,132,639     | 3,741,253     | 3,030,789     | 3,000,000     |
| Construction and Support of Hospitals       | 24,423              |               |               | 219,142       |               |
| Support of Certain Organizations            | 60,200              | 22,627        | 16,048        |               | 50,000        |
| Other Grants and Claims                     | 89,637,730          | 96,499,590    | 95,100,382    | 98,501,509    | 86,154,011    |
| Certain Pension and Retirement Costs        | 1,518,958           | 1,209,068     | 1,028,053     | 823,110       | 798,456       |
| Total - Grants and Claims                   | \$638,337,497       | \$611,447,304 | \$574,492,518 | \$520,576,440 | \$454,425,509 |

GENERAL FUND  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY BUDGET ACCOUNTS  
FIVE YEAR PERIOD ENDED JUNE 30, 1983

Exhibit S-8-5

| Budget Accounts                         | Years Ended June 30    |                        |                        |                      |                      |
|-----------------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|
|                                         | 1983                   | 1982                   | 1981                   | 1980                 | 1979                 |
| <u>FIXED CHARGES AND MISCELLANEOUS</u>  |                        |                        |                        |                      |                      |
| (1) Interest on Bonds, etc.             | \$ 17,591,024          | \$ 14,374,307          | \$ 10,126,079          | \$ 9,094,268         | \$ 9,133,582         |
| Serial Bond Payments                    | 21,102,778             | 19,060,000             | 19,580,000             | 19,436,703           | 18,621,107           |
| Other                                   | 721,037                | 922,993                | 1,402,962              | 759,633              | 242,288              |
| Total - Fixed Charges and Miscellaneous | <u>\$ 39,414,839</u>   | <u>\$ 34,357,300</u>   | <u>\$ 31,109,041</u>   | <u>\$ 29,290,604</u> | <u>\$ 27,996,977</u> |
| <u>TRANSFER OF FUNDS</u>                |                        |                        |                        |                      |                      |
| Interfund Transfers                     | \$ 98,241,117          | \$ 90,612,813          | \$ 86,461,608          | \$ 79,264,635        | \$ 74,795,005        |
| (2) Adjustments for Accruals            |                        |                        |                        | 7,721,163            |                      |
| TOTAL EXPENDITURES                      | <u>\$1,170,913,932</u> | <u>\$1,134,540,620</u> | <u>\$1,067,094,750</u> | <u>\$973,364,538</u> | <u>\$864,740,074</u> |

- (1) Includes interest payment of \$847,850 in 1979 and \$773,923 in 1980 for the R. I. Turnpike and Bridge Authority.
- (2) Adjusted to reflect additional accounts payable because of change to accrual method of accounting.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-9

GENERAL FUND  
FEDERAL GRANT EXPENDITURES  
Five Year Period Ended June 30, 1983

| Department                               | Years Ended June 30 |               |               |               |               |
|------------------------------------------|---------------------|---------------|---------------|---------------|---------------|
|                                          | 1983                | 1982          | 1981          | 1980          | 1979          |
| Mental Health, Retardation and Hospitals | \$ 4,266,308        | \$ 2,319,177  | \$ 2,545,801  | \$ 2,726,174  | \$ 2,586,720  |
| Health                                   | 9,688,132           | 10,592,538    | 10,832,587    | 9,551,072     | 8,356,903     |
| Social and Rehabilitative Services       | 195,127,903         | 194,080,898   | 181,534,156   | 161,206,306   | 137,238,231   |
| Elementary and Secondary Education       | 30,143,129          | 31,169,640    | 34,236,321    | 30,355,896    | 27,338,618    |
| State Library Services                   | 489,698             | 470,853       | 480,016       | 452,025       | 447,226       |
| Labor                                    | 58,224              | 49,786        | 75,777        | 105,235       | 65,244        |
| Environmental Management                 | 5,961,875           | 6,124,720     | 5,520,925     | 4,487,295     | 2,865,423     |
| Business Regulation                      |                     |               |               | 332,372       | 146,759       |
| Transportation                           | 8,890,249           | 7,640,036     | 6,646,231     | 6,958,309     | 6,936,866     |
| Executive                                | 5,003,569           | 8,443,836     | 8,040,645     | 8,871,259     | 6,836,209     |
| Attorney General                         | 351,639             | 376,152       | 459,028       | 463,017       | 285,718       |
| Administration                           | 298,088             | 566,574       | 573,953       | 577,175       | 661,838       |
| Community Affairs                        | 16,560,154          | 16,657,516    | 15,470,732    | 10,527,511    | 2,535,856     |
| Legislative                              |                     |               |               | 256           | 538           |
| Other Commissions and Agencies           | 1,660,386           | 2,879,889     | 2,581,032     | 2,121,069     | 1,298,457     |
| Economic Development                     | 10,648,381          | 13,886,499    | 22,796,930    | 30,357,371    | 36,573,587    |
| Elderly Affairs                          | 4,306,033           | 4,540,721     | 4,447,367     | 3,708,692     | 3,192,792     |
| (1)Children and Their Families           | 1,864,028           | 863,966       | 470,495       | 542,190       |               |
| (2)Office of Higher Education            | 36,835              | 111,174       |               |               |               |
| Total                                    | \$295,354,631       | \$300,773,975 | \$296,711,996 | \$273,343,224 | \$237,366,985 |

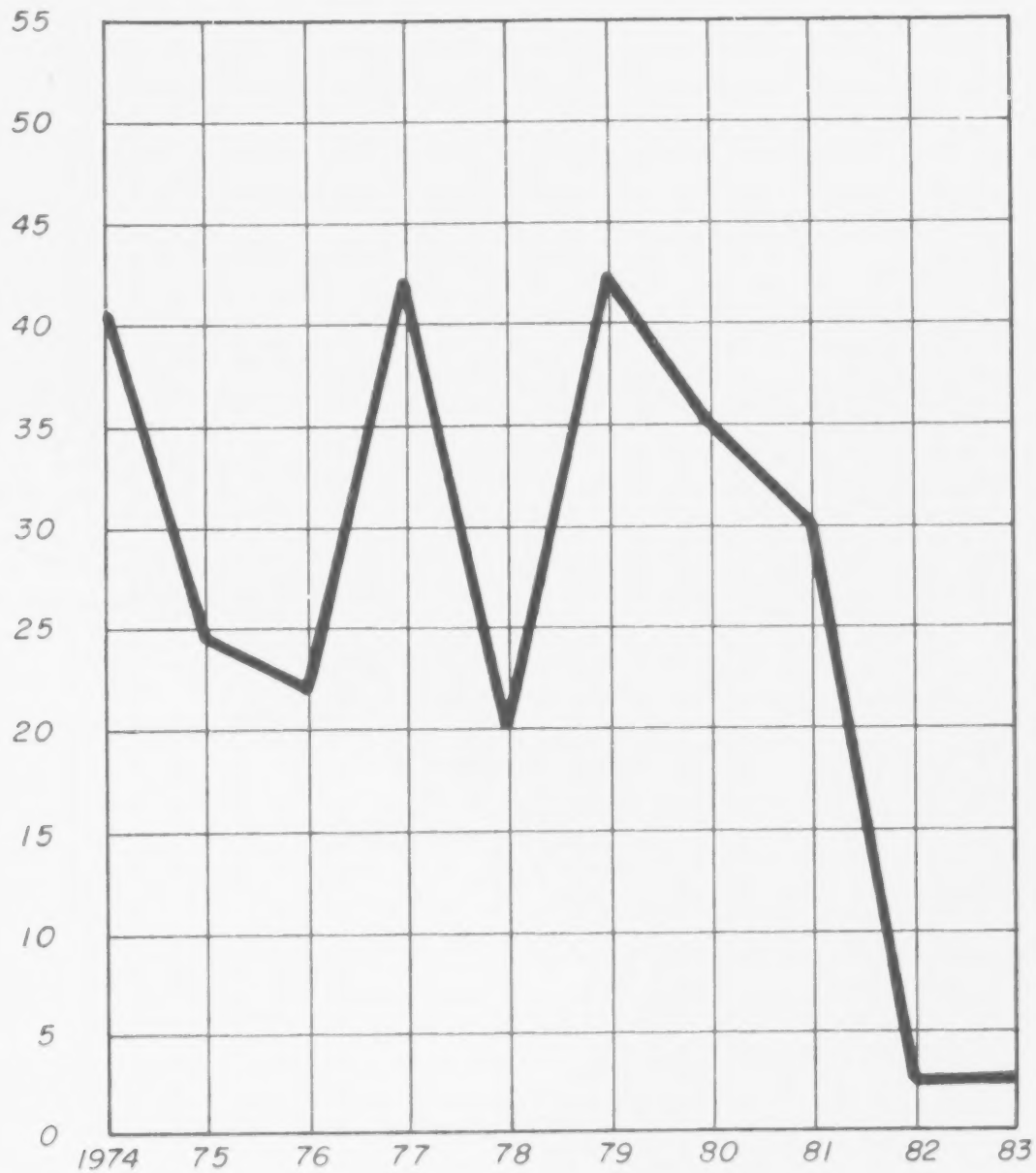
(1) New Department - formerly part of M.H., R. AND H., S. R. S., Corrections and Community Affairs.

(2) New Department - formerly part of Board of Regents for Education.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
GENERAL FUND  
UNRESERVED FUND BALANCE

Dollars  
Millions



# STATISTICAL SECTION

Exhibit/  
Schedule

## STATE ASSISTANCE CLASSIFIED BY CITIES AND TOWNS - (GENERAL FUND):

|                                                                                          |      |
|------------------------------------------------------------------------------------------|------|
| Statement of Certain Expenditures for State<br>Assistance to Cities and Towns.....       | S-11 |
| Statement of Expenditures for School Operations - Five Years.....                        | S-12 |
| Statement of State Aid to Cities and Towns - Five Years.....                             | S-13 |
| Statement of State Aid to Cities and Towns -<br>Alcoholic Beverage Tax - Five Years..... | S-14 |
| Statement of State Aid to Cities and Towns -<br>Pari-Mutuel Betting - Five Years.....    | S-15 |
| Statement of Payments of Fines and Penalties to<br>Cities and Towns - Five Years.....    | S-16 |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-11-1

STATEMENT OF CERTAIN EXPENDITURES FOR STATE ASSISTANCE TO CITIES AND TOWNS  
For the Fiscal Year Ended June 30, 1983

| City or Town                                      | Firefighters<br>Incentive | Municipal<br>Police<br>Incentive | Maintenance<br>of State<br>Highways | Intangible<br>Personal<br>Property Tax<br>Reimbursement | Manufacturers'<br>Inventory<br>Tax<br>Reimbursement | Manufacturers'<br>Machinery and<br>Equipment<br>Tax<br>Reimbursement | School<br>Operations |
|---------------------------------------------------|---------------------------|----------------------------------|-------------------------------------|---------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------|----------------------|
| Barrington                                        | \$ 13,000                 | \$ 44,000                        | \$ 10,000                           | \$ 52,022                                               | \$ 10,136                                           | \$ 35,243                                                            | \$ 2,834,388         |
| Bristol                                           |                           | 31,024                           | 10,000                              | 40,194                                                  | 26,438                                              | 91,934                                                               | 3,462,956            |
| Burrillville                                      |                           | 11,000                           | 10,000                              | 3,380                                                   | 52,785                                              | 25,417                                                               | 4,191,898            |
| Central Falls                                     | 22,000                    | 66,500                           | 10,000                              | 2,451                                                   | 11,369                                              | 197,667                                                              | 4,144,295            |
| Charlestown                                       |                           | 5,000                            | 10,000                              | 1,716                                                   | 517                                                 | 1,796                                                                | 772,680              |
| Coventry                                          | 7,000                     | 80,000                           | 10,000                              | 3,827                                                   | 8,878                                               | 30,867                                                               | 6,120,676            |
| Cranston                                          | 107,000                   | 243,674                          | 10,000                              | 93,796                                                  | 222,317                                             | 773,044                                                              | 9,640,263            |
| Cumberland                                        | 4,000                     | 56,000                           | 10,000                              | 6,785                                                   | 25,504                                              | 137,051                                                              | 6,207,171            |
| East Greenwich                                    | 15,411                    | 29,409                           | 10,000                              | 5,803                                                   | 25,801                                              | 89,719                                                               | 2,264,140            |
| East Providence                                   | 44,000                    | 105,607                          | 10,000                              | 39,484                                                  | 109,813                                             | 381,840                                                              | 6,119,737            |
| Exeter                                            |                           |                                  | 10,000                              | 5,151                                                   | 203                                                 | 708                                                                  |                      |
| Foster                                            |                           | 3,000                            | 10,000                              | 209                                                     |                                                     |                                                                      | 450,066              |
| Glocester                                         |                           | 2,000                            | 10,000                              | 1,461                                                   |                                                     |                                                                      | 911,464              |
| Hopkinton                                         |                           | 2,000                            | 10,000                              | 1,545                                                   | 13,792                                              | 47,955                                                               | 2,575,647            |
| Jamestown                                         |                           | 5,000                            | 10,000                              | 828                                                     |                                                     |                                                                      | 521,411              |
| Johnston                                          | 19,620                    | 64,000                           | 10,000                              | 5,455                                                   | 10,144                                              | 35,275                                                               | 3,440,155            |
| Lincoln                                           | 4,000                     | 44,000                           | 10,000                              | 1,885                                                   | 44,346                                              | 154,196                                                              | 2,697,010            |
| Little Compton                                    |                           | 4,000                            | 10,000                              | 11,893                                                  |                                                     |                                                                      | 509,376              |
| Middletown                                        | 6,000                     | 62,000                           | 10,000                              | 12,407                                                  | 530                                                 | 1,841                                                                | 3,623,404            |
| Narragansett                                      | 18,000                    | 33,500                           | 10,000                              | 22,963                                                  | 2,309                                               | 8,034                                                                | 1,639,667            |
| Newport                                           | 69,000                    | 155,500                          | 10,000                              | 80,008                                                  | 20,569                                              | 71,520                                                               | 6,393,293            |
| New Shoreham                                      |                           |                                  | 10,000                              | 818                                                     |                                                     |                                                                      | 117,029              |
| North Kingstown                                   | 24,000                    | 46,838                           | 10,000                              | 21,019                                                  | 52,830                                              | 183,698                                                              | 5,227,745            |
| North Providence                                  | 11,000                    | 38,500                           | 10,000                              | 5,596                                                   | 50,179                                              | 174,484                                                              | 3,484,691            |
| North Smithfield                                  | 3,000                     | 5,000                            | 10,000                              | 1,944                                                   | 44,088                                              | 153,301                                                              | 1,727,406            |
| Pawtucket                                         | 125,000                   | 194,500                          | 10,000                              | 60,519                                                  | 380,858                                             | 1,324,319                                                            | 13,015,616           |
| Portsmouth                                        | 10,000                    | 24,500                           | 10,000                              | 8,060                                                   | 43,730                                              | 152,058                                                              | 3,235,111            |
| Providence                                        | 378,095                   | 447,906                          | 10,000                              | 981,583                                                 | 597,344                                             | 2,077,092                                                            | 30,969,635           |
| Richmond                                          |                           |                                  | 10,000                              | 1,121                                                   | 10,463                                              | 36,380                                                               | 1,397,977            |
| Scituate                                          |                           | 31,008                           | 10,000                              | 778                                                     | 2,508                                               | 8,721                                                                | 1,344,774            |
| Smithfield                                        | 17,000                    | 36,000                           | 10,000                              | 647                                                     | 32,807                                              | 114,074                                                              | 2,925,712            |
| South Kingstown                                   |                           | 35,500                           | 10,000                              | 28,549                                                  | 8,480                                               | 29,485                                                               | 2,826,397            |
| Tiverton                                          | 6,000                     | 25,000                           | 9,988                               | 5,906                                                   | 720                                                 | 2,507                                                                | 3,892,310            |
| Warren                                            |                           | 18,000                           | 10,000                              | 3,152                                                   | 9,776                                               | 33,991                                                               | 2,219,441            |
| Warwick                                           | 152,000                   | 224,868                          | 10,000                              | 99,116                                                  | 118,997                                             | 413,779                                                              | 15,464,616           |
| Westerly                                          |                           | 63,177                           | 10,000                              | 24,251                                                  | 8,415                                               | 29,257                                                               | 2,536,705            |
| West Greenwich                                    |                           |                                  | 10,000                              |                                                         | 170                                                 | 590                                                                  |                      |
| West Warwick                                      | 26,000                    | 78,000                           | 10,000                              | 12,944                                                  | 27,139                                              | 94,367                                                               | 5,279,411            |
| Woonsocket                                        | 89,144                    | 120,000                          | 10,000                              | 13,369                                                  | 119,800                                             | 416,575                                                              | 12,216,810           |
| Chariho Regional School District                  |                           |                                  |                                     |                                                         |                                                     |                                                                      | 300,851              |
| Exeter-West Greenwich Regional<br>School District |                           |                                  |                                     |                                                         |                                                     |                                                                      | 1,809,451            |
| Foster-Glocester Regional<br>School District      |                           |                                  |                                     |                                                         |                                                     |                                                                      | 1,910,462            |
| (1) School Lunch Programs                         |                           |                                  |                                     |                                                         |                                                     |                                                                      | 15,920,185           |
| Total                                             | \$ 1,170,270              | \$2,436,011                      | \$ 389,988                          | \$ 1,662,635                                            | \$ 2,093,755                                        | \$ 7,328,785                                                         | \$196,352,032        |

(1) Refer to Note (1) on Exhibit S-12.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-11-2

STATEMENT OF CERTAIN EXPENDITURES FOR STATE ASSISTANCE TO CITIES AND TOWNS  
For the Fiscal Year Ended June 30, 1983

| City or Town                                 | State Aid   | Public Service<br>Corporation<br>Tax | SHARED REVENUES                   |                        |           |               |                        | Total<br>Disbursements<br>to Cities<br>and Towns |
|----------------------------------------------|-------------|--------------------------------------|-----------------------------------|------------------------|-----------|---------------|------------------------|--------------------------------------------------|
|                                              |             |                                      | Mfg. of<br>Alcoholic<br>Beverages | Dog<br>Racing<br>Taxes | Jai Alai  | Beach<br>Fees | Fines and<br>Penalties |                                                  |
| Barrington                                   | \$ 106,482  | \$                                   | \$ 35                             | \$ 64,068              | \$ 14,864 | \$            | \$ 3,555               | \$ 3,187,793                                     |
| Bristol                                      | 64,369      |                                      | 40                                | 20,523                 | 4,772     |               | 6,945                  | 3,759,195                                        |
| Burrillville                                 | 42,034      |                                      | 24                                | 15,650                 | 3,645     |               | 945                    | 4,356,778                                        |
| Central Falls                                | 41,742      |                                      | 37                                | 14,850                 | 3,588     |               | 3,420                  | 4,517,919                                        |
| Charlestown                                  | 23,587      |                                      | 8                                 | 20,018                 | 4,658     | 15,986        | 5,095                  | 861,061                                          |
| Coventry                                     | 98,902      |                                      | 52                                | 88,823                 | 20,646    |               | 11,445                 | 6,481,116                                        |
| Cranston                                     | 319,612     |                                      | 151                               | 96,543                 | 22,483    |               | 33,140                 | 11,562,023                                       |
| Cumberland                                   | 93,570      |                                      | 56                                | 39,392                 | 9,166     |               | 2,675                  | 6,591,370                                        |
| East Greenwich                               | 65,028      | 108,927                              | 20                                | 47,557                 | 11,048    |               | 10,735                 | 2,683,598                                        |
| East Providence                              | 249,015     | 543,819                              | 103                               | 86,910                 | 20,257    |               | 25,085                 | 7,735,670                                        |
| Exeter                                       | 10,767      |                                      | 8                                 | 4,130                  | 960       |               |                        | 31,927                                           |
| Foster                                       | 15,118      | 35,949                               | 6                                 | 9,606                  | 2,244     |               | 2,465                  | 528,663                                          |
| Glocester                                    | 25,105      |                                      | 13                                | 7,277                  | 1,692     |               | 2,585                  | 961,597                                          |
| Hopkinton                                    | 24,158      |                                      | 12                                | 9,258                  | 2,154     |               | 1,335                  | 2,687,856                                        |
| Jamestown                                    | 21,017      | 43,092                               | 7                                 | 11,431                 | 2,663     |               | 1,480                  | 616,929                                          |
| Johnston                                     | 98,668      |                                      | 49                                | 32,171                 | 7,465     |               | 8,070                  | 3,731,072                                        |
| Lincoln                                      | 82,707      |                                      | 34                                | 62,801                 | 16,881    |               | 2,725                  | 3,120,585                                        |
| Little Compton                               | 17,792      |                                      | 6                                 | 21,647                 | 6,139     |               | 555                    | 581,408                                          |
| Middletown                                   | 51,245      |                                      | 47                                | 75,337                 | 17,551    |               | 10,900                 | 3,871,262                                        |
| Narragansett                                 | 66,755      |                                      | 21                                | 61,626                 | 16,607    | 47,533        | 17,220                 | 1,944,235                                        |
| Newport                                      | 136,388     |                                      | 65                                | 46,016                 | 10,678    |               | 14,305                 | 7,007,342                                        |
| New Shoreham                                 | 7,651       |                                      | 1                                 | 2,472                  | 576       |               | 825                    | 149,372                                          |
| North Kingstown                              | 102,807     |                                      | 53                                | 51,117                 | 11,872    |               | 9,785                  | 5,741,764                                        |
| North Providence                             | 109,102     |                                      | 56                                | 68,047                 | 15,868    |               | 26,950                 | 3,994,473                                        |
| North Smithfield                             | 40,849      |                                      | 20                                | 22,648                 | 5,258     |               | 1,565                  | 2,015,079                                        |
| Pawtucket                                    | 295,249     |                                      | 153                               | 81,879                 | 18,927    |               | 26,305                 | 15,533,325                                       |
| Portsmouth                                   | 66,697      |                                      | 28                                | 52,257                 | 12,150    |               | 9,410                  | 3,624,001                                        |
| Providence                                   | 793,212     |                                      | 345                               | 290,886                | 67,480    |               | 32,485                 | 36,646,063                                       |
| Richmond                                     | 13,595      |                                      | 7                                 | 8,608                  | 2,188     |               | 475                    | 1,480,814                                        |
| Scituate                                     | 38,888      | 89,660                               | 17                                | 28,691                 | 6,660     |               | 11,700                 | 1,573,405                                        |
| Smithfield                                   | 70,418      |                                      | 32                                | 28,850                 | 6,719     |               | 15,185                 | 3,257,444                                        |
| South Kingstown                              | 88,906      | 217,764                              | 39                                | 33,727                 | 7,851     | 8,427         | 7,845                  | 3,307,970                                        |
| Tiverton                                     | 52,421      |                                      | 27                                | 20,408                 | 4,729     |               | 3,320                  | 4,023,336                                        |
| Warren                                       | 44,353      |                                      | 22                                | 15,436                 | 3,587     |               | 4,670                  | 2,362,428                                        |
| Warwick                                      | 455,737     |                                      | 177                               | 291,015                | 67,576    |               | 49,505                 | 17,347,386                                       |
| Westerly                                     | 75,974      |                                      | 37                                | 120,775                | 28,010    | 57,131        | 14,960                 | 2,968,692                                        |
| West Greenwich                               | 10,279      |                                      | 5                                 | 5,099                  | 1,267     |               | 4,050                  | 31,460                                           |
| West Warwick                                 | 98,234      | 288,298                              | 53                                | 30,168                 | 7,026     |               | 5,040                  | 5,956,680                                        |
| Woonsocket                                   | 153,229     |                                      | 96                                | 49,841                 | 11,601    |               | 6,330                  | 13,206,795                                       |
| Charlho Regional School District             |             |                                      |                                   |                        |           |               |                        | 300,851                                          |
| Exeter-West Greenwich<br>School District     |             |                                      |                                   |                        |           |               |                        | 1,809,451                                        |
| Foster-Glocester Regional<br>School District |             |                                      |                                   |                        |           |               |                        | 1,910,462                                        |
| (1) School Lunch Programs                    |             |                                      |                                   |                        |           |               |                        | 15,920,185                                       |
| Total                                        | \$4,171,662 | \$ 1,327,509                         | \$ 1,962                          | \$2,037,558            | \$479,506 | \$129,077     | \$ 395,085             | \$ 219,975,835                                   |

(1) Refer to Note (1) on Exhibit S-12.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-12

GENERAL FUND  
STATEMENT OF EXPENDITURES FOR SCHOOL OPERATIONS  
CLASSIFIED BY CITIES AND TOWNS  
Five Year Period Ended June 30, 1983

| City or Town                                                    | Years Ended June 30 |               |               |               |               |
|-----------------------------------------------------------------|---------------------|---------------|---------------|---------------|---------------|
|                                                                 | 1983                | 1982          | 1981          | 1980          | 1979          |
| Barrington                                                      | \$ 2,834,388        | \$ 2,656,346  | \$ 2,743,736  | \$ 2,576,201  | \$ 2,398,047  |
| Bristol                                                         | 3,462,956           | 3,388,315     | 3,251,133     | 3,104,094     | 2,876,883     |
| Burrillville                                                    | 4,191,898           | 3,543,490     | 3,165,628     | 2,746,396     | 2,509,541     |
| Central Falls                                                   | 4,144,295           | 3,837,814     | 3,717,307     | 3,521,174     | 3,467,509     |
| Charlestown                                                     | 772,680             | 710,201       | 614,325       | 311,824       | 315,854       |
| Coventry                                                        | 6,120,676           | 5,951,594     | 5,686,033     | 5,678,846     | 4,597,415     |
| Cranston                                                        | 9,640,263           | 9,479,328     | 8,476,383     | 8,284,104     | 7,256,485     |
| Cumberland                                                      | 6,207,171           | 5,844,052     | 5,815,121     | 5,317,786     | 5,312,528     |
| East Greenwich                                                  | 2,264,140           | 2,116,056     | 1,943,611     | 1,703,749     | 1,497,833     |
| East Providence                                                 | 6,119,737           | 5,774,839     | 5,484,759     | 5,230,140     | 4,536,347     |
| Foster                                                          | 450,066             | 429,489       | 457,221       | 432,128       | 397,092       |
| Glocester                                                       | 911,464             | 834,977       | 749,970       | 768,574       | 721,084       |
| Hopkinton                                                       | 2,575,647           | 2,326,644     | 2,038,927     | 1,768,879     | 937,562       |
| Jamestown                                                       | 521,411             | 465,314       | 437,795       | 411,256       | 352,431       |
| Johnston                                                        | 3,440,155           | 3,233,995     | 3,310,672     | 3,467,293     | 2,437,833     |
| Lincoln                                                         | 2,697,010           | 2,511,131     | 2,308,753     | 2,124,070     | 2,145,160     |
| Little Compton                                                  | 509,376             | 469,580       | 460,927       | 400,756       | 389,315       |
| Middletown                                                      | 3,623,404           | 3,402,614     | 3,161,271     | 2,920,219     | 2,583,903     |
| Narragansett                                                    | 1,639,667           | 1,447,528     | 1,240,241     | 1,088,560     | 1,075,850     |
| Newport                                                         | 6,393,293           | 6,137,997     | 5,774,211     | 5,336,494     | 4,801,199     |
| New Shoreham                                                    | 127,029             | 122,441       | 114,518       | 97,754        | 99,068        |
| North Kingstown                                                 | 5,227,745           | 4,964,505     | 4,492,960     | 3,691,873     | 3,703,610     |
| North Providence                                                | 3,484,691           | 3,115,116     | 2,963,804     | 2,565,426     | 2,347,538     |
| North Smithfield                                                | 1,727,406           | 1,727,701     | 1,635,064     | 1,450,135     | 1,438,512     |
| Pawtucket                                                       | 13,015,616          | 11,664,545    | 10,642,735    | 9,811,928     | 8,964,447     |
| Portsmouth                                                      | 3,235,111           | 3,589,615     | 3,167,503     | 2,840,582     | 2,695,574     |
| Providence                                                      | 30,969,635          | 25,763,964    | 23,960,479    | 18,018,952    | 17,835,742    |
| Richmond                                                        | 1,397,977           | 1,321,555     | 989,632       | 507,990       | 464,412       |
| Scituate                                                        | 1,344,774           | 1,215,743     | 1,140,577     | 1,064,289     | 1,010,479     |
| Smithfield                                                      | 2,925,712           | 2,821,497     | 2,763,239     | 2,521,702     | 2,357,447     |
| South Kingstown                                                 | 2,826,397           | 2,524,835     | 2,473,382     | 2,201,472     | 1,969,743     |
| Tiverton                                                        | 3,892,310           | 3,536,260     | 3,099,671     | 2,857,758     | 2,809,539     |
| Warren                                                          | 2,219,441           | 2,036,941     | 1,790,709     | 1,587,899     | 1,733,781     |
| Warwick                                                         | 15,464,616          | 14,636,922    | 13,893,391    | 12,947,167    | 11,798,934    |
| Westerly                                                        | 2,536,705           | 2,492,790     | 2,502,393     | 2,524,708     | 2,091,653     |
| West Warwick                                                    | 5,279,411           | 4,710,754     | 4,361,468     | 3,392,840     | 3,215,836     |
| Woonsocket                                                      | 12,216,810          | 11,284,727    | 10,453,556    | 9,467,583     | 8,879,219     |
| Charlestown, Richmond,<br>Hopkinton Regional<br>School District | 300,851             | 336,912       | 283,273       | 1,842,277     | 1,460,463     |
| Exeter-West Greenwich<br>Regional School District               | 1,809,451           | 1,723,849     | 1,516,103     | 1,243,277     | 1,133,509     |
| Foster-Glocester Regional<br>School District                    | 1,910,462           | 1,607,504     | 1,669,368     | 1,433,563     | 1,215,443     |
| (1) School Lunch Program                                        | 15,920,185          | 17,519,630    | 18,018,333    | 18,404,578    | 17,103,575    |
| Total                                                           | \$196,352,032       | \$183,279,110 | \$172,770,182 | \$157,166,296 | \$144,938,395 |

(1) School Lunch Programs are not included in classification by City and Town because figures were not available at time of publication.

GENERAL FUND  
STATEMENT OF STATE AID TO CITIES AND TOWNS  
FIVE YEAR PERIOD ENDED JUNE 30, 1983  
SECTION 45-13-1 OF THE GENERAL LAWS  
(Apportioned on Basis of Tax Levy)

| City or Town     | Years Ended June 30 |                    |                    |                    |                    |
|------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
|                  | 1983                | 1982               | 1981               | 1980               | 1979               |
| Barrington       | \$ 106,482          | \$ 100,993         | \$ 98,484          | \$ 76,385          | \$ 74,484          |
| Bristol          | 64,369              | 60,804             | 61,547             | 46,614             | 42,795             |
| Burrillville     | 42,034              | 36,908             | 36,732             | 27,123             | 26,622             |
| Central Falls    | 41,742              | 34,944             | 34,648             | 27,213             | 27,018             |
| Charlestown      | 23,587              | 23,500             | 22,369             | 14,436             | 13,443             |
| Coventry         | 98,902              | 93,152             | 91,519             | 74,812             | 69,072             |
| Cranston         | 319,612             | 304,220            | 294,716            | 247,673            | 244,200            |
| Cumberland       | 93,570              | 84,893             | 88,118             | 72,327             | 71,757             |
| East Greenwich   | 65,028              | 61,086             | 59,523             | 46,256             | 44,040             |
| East Providence  | 249,015             | 219,889            | 220,527            | 166,778            | 162,732            |
| Exeter           | 10,767              | 10,599             | 10,285             | 7,510              | 7,110              |
| Foster           | 15,118              | 14,388             | 15,305             | 11,938             | 11,823             |
| Glocester        | 25,105              | 24,914             | 24,071             | 18,154             | 16,719             |
| Hopkinton        | 24,158              | 19,897             | 20,914             | 16,606             | 15,564             |
| Jamestown        | 21,017              | 18,084             | 17,603             | 14,448             | 13,365             |
| Johnston         | 98,668              | 96,267             | 92,529             | 73,381             | 71,487             |
| Lincoln          | 82,707              | 68,711             | 70,579             | 57,452             | 55,089             |
| Little Compton   | 17,792              | 13,861             | 13,049             | 10,502             | 10,995             |
| Middletown       | 51,245              | 53,241             | 52,699             | 42,340             | 42,267             |
| Narragansett     | 66,755              | 64,732             | 64,080             | 49,338             | 43,176             |
| Newport          | 136,388             | 130,731            | 122,996            | 97,240             | 97,275             |
| New Shoreham     | 7,651               | 5,455              | 5,380              | 4,564              | 4,041              |
| North Kingstown  | 102,807             | 99,711             | 97,067             | 74,721             | 70,743             |
| North Providence | 109,101             | 102,787            | 98,334             | 82,822             | 97,170             |
| North Smithfield | 40,849              | 38,067             | 38,071             | 28,917             | 27,375             |
| Pawtucket        | 295,249             | 239,457            | 255,515            | 209,688            | 223,599            |
| Portsmouth       | 66,697              | 60,296             | 60,455             | 43,910             | 45,303             |
| Providence       | 793,212             | 774,916            | 671,390            | 580,154            | 590,625            |
| Richmond         | 13,596              | 13,168             | 13,244             | 9,717              | 8,616              |
| Scituate         | 38,888              | 37,861             | 37,390             | 29,347             | 28,845             |
| Smithfield       | 70,418              | 66,859             | 66,243             | 51,220             | 50,769             |
| South Kingstown  | 88,906              | 82,549             | 82,719             | 64,656             | 62,373             |
| Tiverton         | 52,421              | 50,367             | 49,377             | 37,348             | 36,861             |
| Warren           | 44,353              | 38,443             | 37,061             | 31,753             | 29,955             |
| Warwick          | 455,737             | 415,255            | 412,840            | 339,900            | 339,150            |
| Westerly         | 75,974              | 74,200             | 69,527             | 55,082             | 46,728             |
| West Greenwich   | 10,279              | 9,677              | 9,192              | 7,738              | 5,799              |
| West Warwick     | 98,234              | 86,686             | 88,050             | 71,863             | 63,699             |
| Woonsocket       | 153,229             | 142,508            | 137,105            | 108,863            | 107,316            |
| Totals           | <u>\$4,171,662</u>  | <u>\$3,874,076</u> | <u>\$3,741,253</u> | <u>\$3,030,789</u> | <u>\$3,000,000</u> |

GENERAL FUND  
STATEMENT OF STATE AID TO CITIES AND TOWNS  
ALCOHOLIC BEVERAGE TAX  
FIVE YEAR PERIOD ENDED JUNE 30, 1983  
SECTION 3-10-10 OF THE GENERAL LAWS  
(Apportioned on Basis of Population)

| City or Town     | Years Ended June 30 |                |                 |                  |                  |
|------------------|---------------------|----------------|-----------------|------------------|------------------|
|                  | 1983                | 1982           | 1981            | 1980             | 1979             |
| Barrington       | \$ 35               | \$ 34          | \$ 840          | \$ 2,165         | \$ 2,353         |
| Bristol          | 40                  | 35             | 853             | 2,200            | 2,391            |
| Burrillville     | 24                  | 20             | 481             | 1,241            | 1,348            |
| Central Falls    | 37                  | 37             | 894             | 2,306            | 2,505            |
| Charlestown      | 8                   | 6              | 136             | 351              | 381              |
| Coventry         | 52                  | 45             | 1,099           | 2,832            | 3,077            |
| Cranston         | 151                 | 146            | 3,550           | 9,153            | 9,945            |
| Cumberland       | 56                  | 52             | 1,271           | 3,277            | 3,561            |
| East Greenwich   | 20                  | 19             | 454             | 1,170            | 1,272            |
| East Providence  | 103                 | 95             | 2,304           | 5,940            | 6,454            |
| Exeter           | 8                   | 6              | 154             | 398              | 432              |
| Foster           | 6                   | 5              | 127             | 328              | 356              |
| Glocester        | 13                  | 10             | 247             | 638              | 693              |
| Hopkinton        | 12                  | 11             | 259             | 667              | 725              |
| Jamestown        | 7                   | 6              | 141             | 363              | 394              |
| Johnston         | 49                  | 43             | 1,053           | 2,715            | 2,950            |
| Lincoln          | 34                  | 32             | 774             | 1,996            | 2,168            |
| Little Compton   | 6                   | 5              | 113             | 293              | 318              |
| Middletown       | 47                  | 58             | 1,416           | 3,652            | 3,968            |
| Narragansett     | 21                  | 14             | 345             | 890              | 966              |
| Newport          | 65                  | 67             | 1,636           | 4,219            | 4,584            |
| New Shoreham     | 1                   | 1              | 23              | 59               | 64               |
| North Kingstown  | 53                  | 58             | 1,423           | 3,669            | 3,987            |
| North Providence | 56                  | 48             | 1,164           | 3,002            | 3,262            |
| North Smithfield | 20                  | 18             | 447             | 1,153            | 1,253            |
| Pawtucket        | 153                 | 151            | 3,679           | 9,486            | 10,307           |
| Portsmouth       | 28                  | 25             | 599             | 1,545            | 1,679            |
| Providence       | 345                 | 352            | 8,561           | 22,074           | 23,984           |
| Richmond         | 7                   | 5              | 125             | 322              | 350              |
| Scituate         | 17                  | 15             | 356             | 919              | 998              |
| Smithfield       | 32                  | 26             | 645             | 1,662            | 1,806            |
| South Kingstown  | 39                  | 33             | 808             | 2,083            | 2,264            |
| Tiverton         | 27                  | 25             | 599             | 1,545            | 1,679            |
| Warren           | 22                  | 21             | 502             | 1,293            | 1,405            |
| Warwick          | 177                 | 164            | 3,999           | 10,311           | 11,204           |
| Westerly         | 37                  | 34             | 826             | 2,130            | 2,314            |
| West Greenwich   | 5                   | 4              | 89              | 228              | 248              |
| West Warwick     | 53                  | 48             | 1,162           | 2,996            | 3,256            |
| Woonsocket       | 96                  | 92             | 2,238           | 5,770            | 6,269            |
| Totals           | <u>\$1,962</u>      | <u>\$1,866</u> | <u>\$45,392</u> | <u>\$117,041</u> | <u>\$127,170</u> |



GENERAL FUND  
STATEMENT OF STATE AID TO CITIES AND TOWNS  
PARI-MUTUEL BETTING  
FIVE YEAR PERIOD ENDED JUNE 30, 1983  
CHAPTER 41-4 OF THE GENERAL LAWS  
(Apportioned on Basis of Assessed Valuation)

| City or Town     | Years Ended June 30 |                    |                    |                    |                    |
|------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
|                  | 1983(1)             | 1982(1)            | 1981(1)            | 1980(1)            | 1979(2)            |
| Barrington       | \$ 78,932           | \$ 82,182          | \$ 87,051          | \$ 84,552          | \$ 58,870          |
| Bristol          | 25,295              | 26,145             | 27,659             | 26,542             | 17,870             |
| Burrillville     | 19,295              | 19,454             | 20,036             | 18,871             | 12,643             |
| Central Falls    | 18,438              | 16,526             | 17,564             | 17,231             | 12,106             |
| Charlestown      | 24,676              | 25,277             | 26,306             | 24,953             | 16,793             |
| Coventry         | 109,469             | 114,487            | 122,169            | 70,663             | 23,353             |
| Cranston         | 119,026             | 121,380            | 125,703            | 118,754            | 81,403             |
| Cumberland       | 48,558              | 49,794             | 52,232             | 50,045             | 34,082             |
| East Greenwich   | 58,605              | 60,208             | 62,911             | 60,196             | 40,764             |
| East Providence  | 107,167             | 109,110            | 113,685            | 110,326            | 76,459             |
| Exeter           | 5,090               | 5,255              | 5,478              | 4,937              | 3,112              |
| Foster           | 11,850              | 12,138             | 8,895              | 6,056              | 3,964              |
| Glocester        | 8,969               | 9,185              | 9,494              | 8,805              | 5,729              |
| Hopkinton        | 11,412              | 11,704             | 12,083             | 11,541             | 7,933              |
| Jamestown        | 14,094              | 14,452             | 15,074             | 14,206             | 9,560              |
| Johnston         | 39,636              | 40,512             | 41,372             | 38,763             | 25,851             |
| Lincoln          | 79,682              | 40,343             | 40,814             | 37,615             | 24,197             |
| Little Compton   | 27,786              | 8,594              | 9,090              | 8,651              | 5,812              |
| Middletown       | 92,888              | 95,647             | 53,599             | 23,976             | 16,249             |
| Narragansett     | 78,233              | 39,355             | 41,190             | 39,356             | 26,900             |
| Newport          | 56,694              | 59,196             | 63,147             | 61,765             | 42,953             |
| New Shoreham     | 3,048               | 3,062              | 3,172              | 3,030              | 2,081              |
| North Kingstown  | 62,989              | 65,826             | 69,254             | 64,887             | 42,814             |
| North Providence | 83,915              | 85,617             | 89,221             | 93,376             | 63,396             |
| North Smithfield | 27,906              | 28,844             | 29,738             | 28,137             | 19,127             |
| Pawtucket        | 100,806             | 106,531            | 114,507            | 114,719            | 75,491             |
| Portsmouth       | 64,407              | 65,909             | 69,802             | 44,236             | 17,658             |
| Providence       | 358,366             | 370,759            | 391,392            | 380,739            | 264,165            |
| Richmond         | 10,796              | 7,678              | 7,785              | 7,303              | 5,020              |
| Scituate         | 35,351              | 25,412             | 14,700             | 13,643             | 9,376              |
| Smithfield       | 35,569              | 35,908             | 36,950             | 35,125             | 23,602             |
| South Kingstown  | 41,578              | 42,465             | 44,055             | 41,997             | 28,545             |
| Tiverton         | 25,137              | 26,060             | 27,044             | 25,899             | 17,738             |
| Warren           | 19,023              | 19,491             | 20,465             | 20,134             | 13,909             |
| Warwick          | 358,591             | 370,820            | 388,285            | 370,916            | 259,581            |
| Westerly         | 148,785             | 89,517             | 29,450             | 27,628             | 18,454             |
| West Greenwich   | 6,366               | 4,930              | 4,894              | 4,339              | 2,719              |
| West Warwick     | 37,194              | 38,066             | 39,299             | 37,023             | 25,146             |
| Woonsocket       | 61,442              | 62,836             | 66,181             | 64,463             | 44,467             |
| Totals           | <u>\$2,517,064</u>  | <u>\$2,410,675</u> | <u>\$2,401,746</u> | <u>\$2,215,398</u> | <u>\$1,479,892</u> |

(1) Dog Racing and Jai Alai

(2) Horse Racing, Dog Racing, and Jai Alai



GENERAL FUND  
STATEMENT OF PAYMENTS OF FINES AND PENALTIES TO CITIES AND TOWNS  
FIVE YEAR PERIOD ENDED JUNE 30, 1983  
SECTION 31-43-5 OF THE GENERAL LAWS

| City or Town     | Years Ended June 30 |                  |                  |                  |                  |
|------------------|---------------------|------------------|------------------|------------------|------------------|
|                  | 1983                | 1982             | 1981             | 1980             | 1979             |
| Barrington       | \$ 3,555            | \$ 2,700         | \$ 3,100         | \$ 4,200         | \$ 2,320         |
| Bristol          | 6,945               | 5,260            | 2,210            | 2,520            | 3,105            |
| Burrillville     | 945                 | 1,345            | 1,250            | 1,275            | 1,345            |
| Central Falls    | 3,420               | 3,530            | 5,695            | 3,490            | 2,095            |
| Charlestown      | 5,095               | 3,495            | 3,530            | 4,775            | 2,395            |
| Coventry         | 11,445              | 6,095            | 5,550            | 5,045            | 4,250            |
| Cranston         | 33,140              | 20,815           | 23,860           | 22,520           | 16,995           |
| Cumberland       | 2,675               | 1,815            | 2,450            | 1,155            | 1,065            |
| East Greenwich   | 10,735              | 6,245            | 8,905            | 5,045            | 3,025            |
| East Providence  | 25,085              | 16,670           | 20,805           | 16,695           | 8,555            |
| Exeter           |                     | 10               |                  | 85               | 45               |
| Foster           | 2,465               | 1,185            | 985              | 1,020            | 920              |
| Glocester        | 2,585               | 1,315            | 2,425            | 3,935            | 2,290            |
| Hopkinton        | 1,335               | 575              | 2,455            | 1,445            | 830              |
| Jamestown        | 1,480               | 1,040            | 780              | 990              | 315              |
| Johnston         | 8,070               | 10,035           | 6,870            | 6,760            | 2,180            |
| Lincoln          | 2,725               | 2,750            | 2,195            | 1,870            | 1,925            |
| Little Compton   | 555                 | 600              | 495              | 510              | 745              |
| Middletown       | 10,900              | 5,060            | 7,190            | 6,605            | 3,650            |
| Narragansett     | 17,220              | 17,060           | 12,510           | 6,355            | 3,470            |
| Newport          | 14,305              | 10,725           | 19,875           | 11,000           | 9,465            |
| New Shoreham     | 825                 | 790              | 585              | 510              | 190              |
| North Kingstown  | 9,785               | 10,045           | 10,890           | 10,440           | 7,975            |
| North Providence | 26,950              | 14,735           | 12,575           | 4,060            | 2,645            |
| North Smithfield | 1,565               | 2,480            | 3,685            | 2,780            | 900              |
| Pawtucket        | 26,305              | 16,045           | 12,190           | 7,630            | 4,710            |
| Portsmouth       | 9,410               | 12,300           | 20,925           | 11,610           | 3,570            |
| Providence       | 32,485              | 28,765           | 26,595           | 28,680           | 21,630           |
| Richmond         | 475                 | 400              | 330              | 165              | 255              |
| Scituate         | 11,700              | 10,530           | 9,405            | 7,470            | 8,960            |
| Smithfield       | 15,185              | 12,475           | 14,010           | 14,440           | 11,870           |
| South Kingstown  | 7,845               | 15,125           | 19,650           | 18,885           | 16,420           |
| Tiverton         | 3,320               | 2,175            | 3,855            | 2,065            | 900              |
| Warren           | 4,670               | 4,740            | 4,480            | 4,385            | 2,310            |
| Warwick          | 49,505              | 37,270           | 32,805           | 25,915           | 25,650           |
| Westerly         | 14,960              | 12,315           | 17,255           | 12,195           | 9,680            |
| West Greenwich   | 4,050               | 2,130            | 1,825            | 1,540            | 815              |
| West Warwick     | 5,040               | 3,110            | 4,570            | 6,325            | 4,405            |
| Woonsocket       | 6,330               | 4,835            | 4,840            | 5,595            | 4,900            |
| Total            | <u>\$395,085</u>    | <u>\$308,590</u> | <u>\$333,605</u> | <u>\$271,985</u> | <u>\$198,770</u> |

# STATISTICAL SECTION

|                                                                                                         | Exhibit/<br>Schedule |
|---------------------------------------------------------------------------------------------------------|----------------------|
| STATE BONDED INDEBTEDNESS:                                                                              |                      |
| State Bonded Indebtedness and Net Bonded Debt<br>Per Capita - Ten Years.....                            | S-17                 |
| General Bonded Debt Expenditures - Ten Years.....                                                       | S-18                 |
| Chart of Net General Obligation Bonded Debt and Bonds<br>Unissued - Supported by Taxes - Ten Years..... | S-19                 |
| Debt Service Requirements to Maturity - General Obligation Bonds.....                                   | S-20                 |

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-17

STATE BONDED INDEBTEDNESS  
AND NET BONDED DEBT PER CAPITA  
TEN YEAR PERIOD ENDED JUNE 30, 1983

| Year Ended June 30 | General Obligation Bonded Debt                                |                 |                                                                   |                                                                                  |                                                                                     |                                          |                                                        |                                                  |
|--------------------|---------------------------------------------------------------|-----------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------------|--------------------------------------------------|
|                    | General<br>Obligation<br>Bonded Debt<br>Supported by<br>Taxes | Sinking<br>Fund | Net General<br>Obligation<br>Bonded Debt<br>Supported by<br>Taxes | Per Capital<br>Net General<br>Obligation<br>Bonded Debt<br>Supported by<br>Taxes | General<br>Obligation<br>Notes<br>Issued in<br>Anticipation<br>of Federal<br>Grants | Net General<br>Obligation<br>Bonded Debt | Per Capita<br>Net General<br>Obligation<br>Bonded Debt | Special<br>Bonded Debt<br>Guaranteed<br>by State |
| 1974               | \$229,401,000                                                 | \$ 9,170,130    | \$220,230,870                                                     | \$ 231.89(1)                                                                     | \$ 16,000,000                                                                       | \$236,230,870                            | \$ 248.74(1)                                           | \$42,740,000                                     |
| 1975               | 234,776,000                                                   | 9,749,572       | 225,026,428                                                       | 236.94(1)                                                                        |                                                                                     |                                          |                                                        | 42,285,000                                       |
| 1976               | 236,628,000                                                   | 8,535,343       | 228,092,657                                                       | 240.17(1)                                                                        |                                                                                     |                                          |                                                        | 43,220,000                                       |
| 1977               | 233,245,000                                                   | 1,685,000       | 231,560,000                                                       | 243.82(1)                                                                        |                                                                                     |                                          |                                                        | 42,640,000                                       |
| 1978               | 238,900,000                                                   | 1,685,000       | 237,215,000                                                       | 249.77(1)                                                                        |                                                                                     |                                          |                                                        | 42,050,000                                       |
| 1979               | 237,255,000                                                   | 1,685,000       | 235,570,000                                                       | 248.04(1)                                                                        |                                                                                     |                                          |                                                        | 41,450,000                                       |
| 1980               | 227,960,000                                                   | 1,435,000       | 226,525,000                                                       | 238.51(1)                                                                        |                                                                                     |                                          |                                                        | 38,850,000                                       |
| 1981               | 203,220,000                                                   | 500,000         | 202,720,000                                                       | 214.03(2)                                                                        |                                                                                     |                                          |                                                        | 38,215,000                                       |
| 1982               | 215,060,000                                                   | 500,000         | 214,560,000                                                       | 226.53(2)                                                                        |                                                                                     |                                          |                                                        | 41,165,000                                       |
| 1983               | 239,135,000                                                   |                 | 239,135,000                                                       | 252.48(2)                                                                        |                                                                                     |                                          |                                                        | 40,900,000                                       |

(1) Based on Federal Census 1970, Population 949,723.

(2) Based on Federal Census 1980, Population 947,154.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

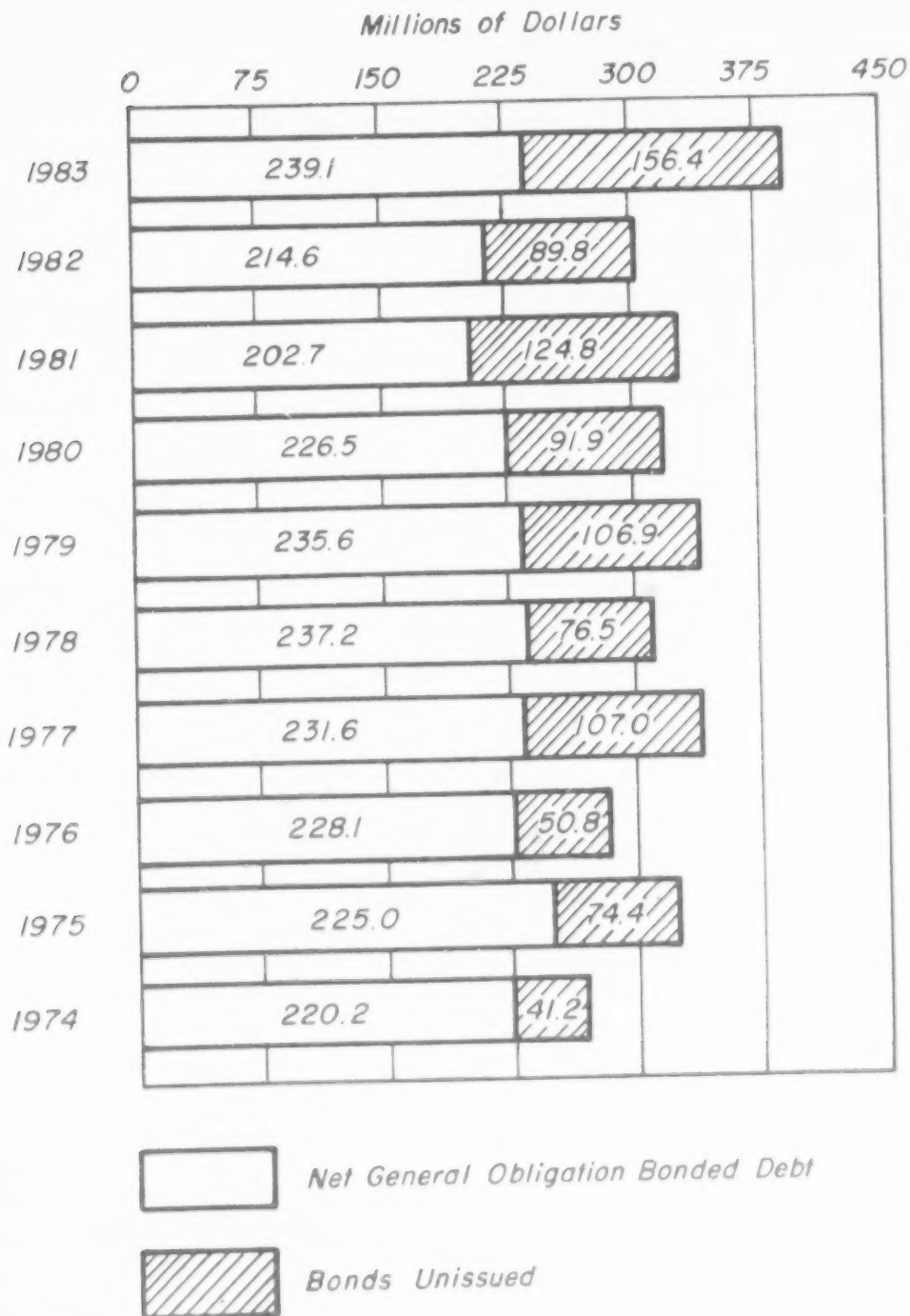
## GENERAL BONDED DEBT EXPENDITURES

Ten Year Period Ended June 30, 1983

| <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total<br/>Debt<br/>Service</u> |
|--------------------|------------------|-----------------|-----------------------------------|
| 1974               | 17,430,000       | 12,283,719(1)   | 29,713,719                        |
| 1975               | 18,825,000       | 12,080,016(1)   | 30,905,016                        |
| 1976               | 19,858,000       | 11,722,791(2)   | 31,580,791                        |
| 1977               | 21,420,000       | 12,213,420(1)   | 33,633,420                        |
| 1978               | 22,795,000       | 12,305,627(1)   | 35,100,627                        |
| 1979               | 22,945,000       | 11,953,906(3)   | 34,898,906                        |
| 1980               | 24,045,000       | 12,021,925(4)   | 36,066,925                        |
| 1981               | 23,805,000       | 11,610,179      | 35,415,179                        |
| 1982               | 23,160,000       | 12,399,861      | 35,559,861                        |
| 1983               | 24,925,000       | 13,714,024      | 38,639,024                        |

- (1) Includes interest of \$1,347,850 paid in behalf of Newport Turnpike and Bridge Authority.
- (2) Includes interest of \$1,297,850 paid in behalf of Newport Turnpike and Bridge Authority.
- (3) Includes interest of \$847,850 paid in behalf of Newport Turnpike and Bridge Authority.
- (4) Includes interest of \$773,923 paid in behalf of Newport Turnpike and Bridge Authority.

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
NET GENERAL OBLIGATION BONDED DEBT AND BONDS UNISSUED  
SUPPORTED BY TAXES**



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DEBT SERVICE REQUIREMENTS TO MATURITY -  
GENERAL OBLIGATION BONDS

June 30, 1983

| <u>Fiscal Year</u> | <u>Principal</u>     | <u>Interest</u>      | <u>Total<br/>Requirements</u> |
|--------------------|----------------------|----------------------|-------------------------------|
| 1984               | \$ 23,545,000        | \$ 16,136,598        | \$ 39,681,598                 |
| 1985               | 70,200,000 (1)       | 14,799,234           | 84,999,234                    |
| 1986               | 18,285,000           | 9,756,456            | 28,041,456                    |
| 1987               | 16,755,000           | 8,674,295            | 25,429,295                    |
| 1988               | 15,020,000           | 7,666,919            | 22,686,919                    |
| 1989               | 14,015,000           | 6,746,130            | 20,761,130                    |
| 1990               | 12,745,000           | 5,874,668            | 18,619,668                    |
| 1991               | 11,805,000           | 5,069,421            | 16,874,421                    |
| 1992               | 10,465,000           | 4,336,688            | 14,801,688                    |
| 1993               | 9,275,000            | 3,665,621            | 12,940,621                    |
| 1994               | 7,880,000            | 3,044,932            | 10,924,932                    |
| 1995               | 6,495,000            | 2,478,988            | 8,973,988                     |
| 1996               | 5,740,000            | 1,968,887            | 7,708,887                     |
| 1997               | 4,905,000            | 1,500,475            | 6,405,475                     |
| 1998               | 3,580,000            | 1,113,525            | 4,693,525                     |
| 1999               | 2,495,000            | 804,150              | 3,299,150                     |
| 2000               | 1,970,000            | 538,525              | 2,508,525                     |
| 2001               | 1,970,000            | 316,063              | 2,286,063                     |
| 2002               | 1,970,000            | 105,787              | 2,075,787                     |
| 2003               | 20,000               | 325                  | 20,325                        |
| Totals             | <u>\$239,135,000</u> | <u>\$ 94,597,687</u> | <u>\$333,732,687</u>          |

(1) Includes \$49,500,000 for Bond Anticipation Notes.

# STATISTICAL SECTION

Exhibit/  
Schedule

## OTHER:

|                                                                                             |      |
|---------------------------------------------------------------------------------------------|------|
| Combined Costs of Employees' Benefit Programs -<br>All Funds - Five Years.....              | S-21 |
| Chart of Major Construction Programs - All Funds - Ten Years.....                           | S-22 |
| Chart of Federal Grants Received - All Funds - Ten Years.....                               | S-23 |
| Investments Outstanding - All Funds - Five Years.....                                       | S-24 |
| Statement of Expenditures - General Fund and Special Revenue Funds.....                     | S-25 |
| Summary of Expenditures by Budget Accounts -<br>General Fund and Special Revenue Funds..... | S-26 |
| Employment Insurance Programs - Summary of Revenues<br>and Expenditures - Ten Years.....    | S-27 |

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
COMBINED COSTS OF EMPLOYEES' BENEFIT PROGRAMS - ALL FUNDS (1)  
FIVE YEAR PERIOD ENDED JUNE 30, 1983

Exhibit S-21

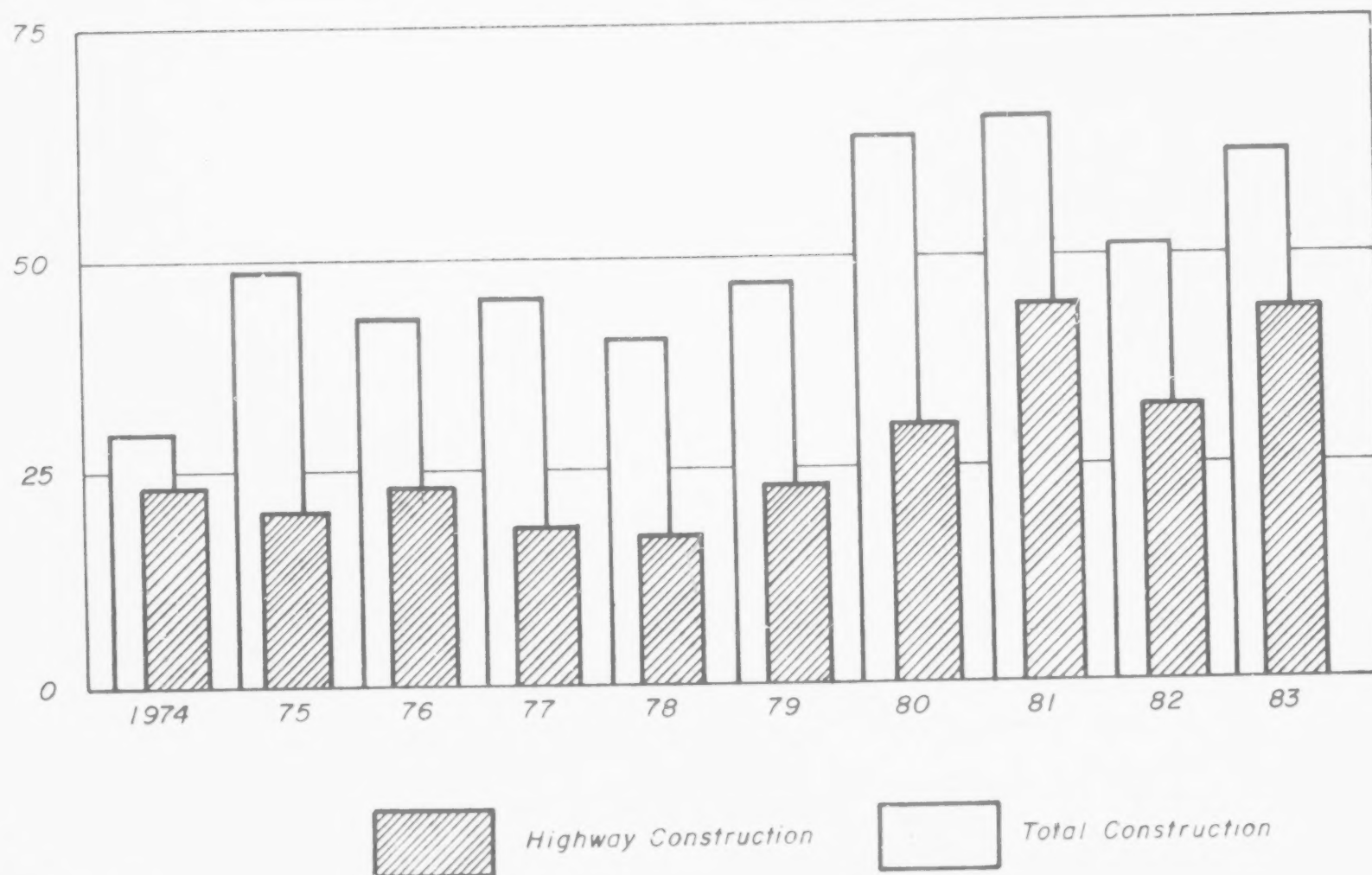
|                                 | Years Ended June 30 |               |              |              |              |
|---------------------------------|---------------------|---------------|--------------|--------------|--------------|
|                                 | 1983                | 1982          | 1981         | 1980         | 1979         |
| Employees' Retirement           |                     |               |              |              |              |
| State Share                     | \$ 28,274,263       | \$ 26,096,334 | \$20,528,797 | \$16,825,827 | \$12,379,485 |
| Employees' Share                | 15,024,988          | 13,831,835    | 13,095,065   | 11,908,078   | 10,160,749   |
| Total                           | \$ 43,299,251       | \$ 39,928,169 | \$33,623,862 | \$28,733,905 | \$22,540,234 |
| Teachers' Insurance and Annuity |                     |               |              |              |              |
| State Share                     | \$ 3,980,094        | \$ 3,676,815  | \$ 3,368,773 | \$ 3,143,353 | \$ 2,901,262 |
| Employees' Share                | 3,236,668           | 2,799,110     | 2,424,873    | 2,196,882    | 1,954,846    |
| Total                           | \$ 7,216,762        | \$ 6,475,925  | \$ 5,793,646 | \$ 5,340,235 | \$ 4,856,108 |
| Social Security (F.I.C.A.)      |                     |               |              |              |              |
| State Share                     | \$ 20,687,308       | \$ 20,574,081 | \$18,541,242 | \$16,492,264 | \$14,031,870 |
| Employees' Share                | 20,687,308          | 20,574,081    | 18,541,242   | 16,492,264   | 14,031,870   |
| Total                           | \$ 41,374,616       | \$ 41,148,162 | \$37,082,484 | \$32,984,528 | \$28,063,740 |
| Unemployment Compensation       |                     |               |              |              |              |
| State Cost                      | \$ 2,375,214        | \$ 3,080,432  | \$ 2,071,145 | \$ 3,289,653 | \$ 2,996,294 |
| Workers' Compensation (2)       |                     |               |              |              |              |
| State Cost                      | \$ 7,866,238        | \$ 6,486,559  | \$           | \$           | \$           |
| Medical Insurance               |                     |               |              |              |              |
| State Share                     | \$ 29,751,109       | \$ 22,438,576 | \$17,354,828 | \$14,866,327 | \$13,761,813 |
| Employees' Share                | 466,807             | 398,258       | 511,429      | 635,363      | 381,655      |
| Total                           | \$ 30,217,916       | \$ 22,836,834 | \$17,866,257 | \$15,501,690 | \$14,143,468 |
| Group Life Insurance            |                     |               |              |              |              |
| State Share                     | \$ 78,828           | \$ 158,663    | \$ 150,146   | \$ 197,531   | \$ 441,434   |
| Employees' Share                | 1,426,893           | 1,591,247     | 1,499,123    | 1,398,066    | 1,262,927    |
| Total                           | \$ 1,505,721        | \$ 1,749,910  | \$ 1,649,269 | \$ 1,595,597 | \$ 1,704,361 |
| Employees' Benefit Program -    |                     |               |              |              |              |
| Grand Totals                    | \$133,855,718       | \$121,705,991 | \$98,086,663 | \$87,445,608 | \$74,304,205 |
| Total State Cost                | \$ 93,013,054       | \$ 82,511,460 | \$62,014,931 | \$54,814,955 | \$46,512,158 |
| Total Employees' Cost           | \$ 40,842,664       | \$ 39,194,531 | \$36,071,732 | \$32,630,653 | \$27,792,047 |

- (1) State share is the related cost of benefit programs based on payroll cost and/or employer participation. Employees' share reflects the gross payroll deductions for benefit programs.  
(2) Comparable figures for 1979, 1980, and 1981 are not available.



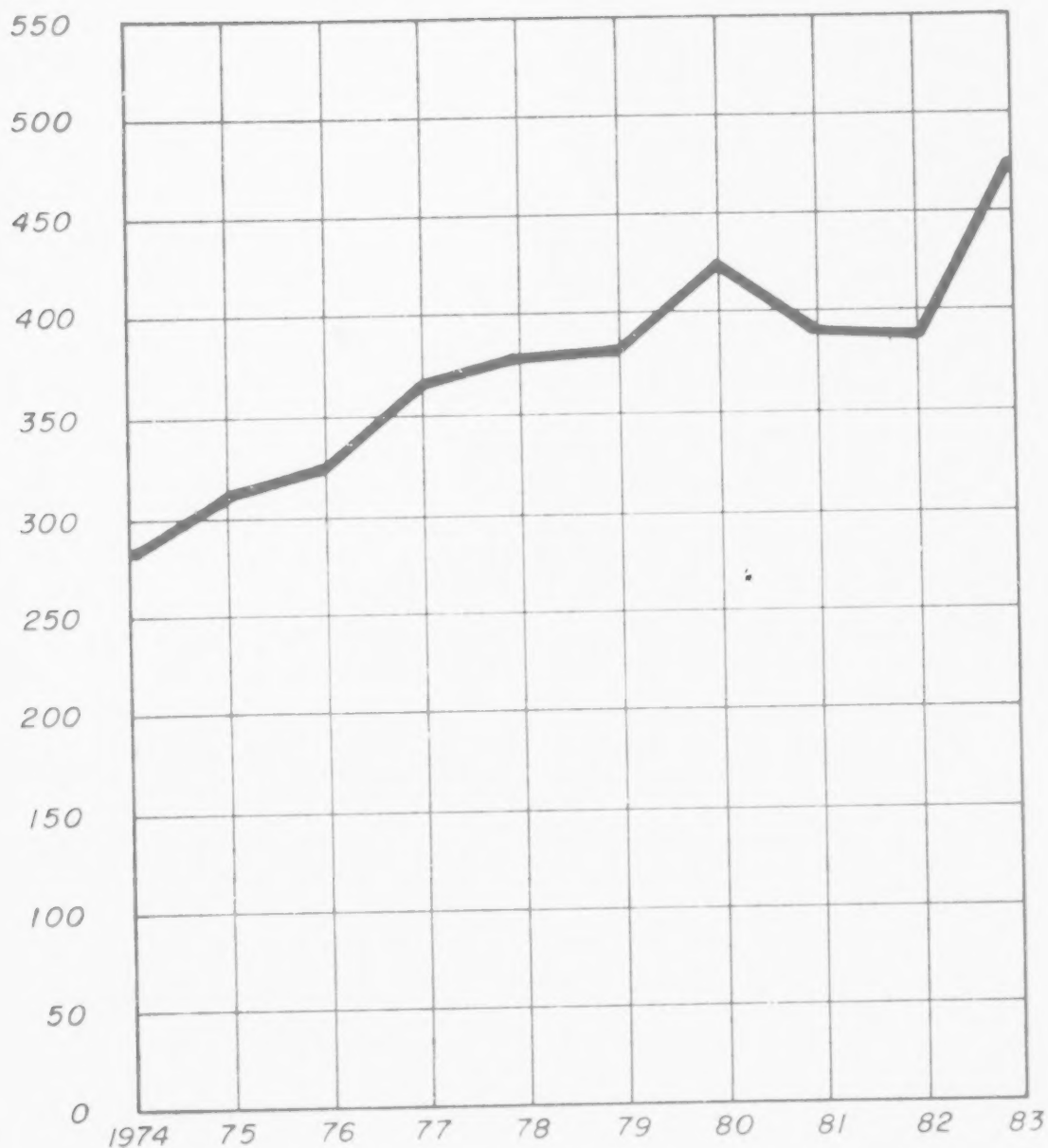
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
MAJOR CONSTRUCTION PROGRAMS-ALL FUNDS

Dollars  
Millions



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
FEDERAL GRANTS RECEIVED ALL FUNDS

Dollars  
Millions



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-24

## INVESTMENTS OUTSTANDING - ALL FUNDS (1)

Five Year Period Ended June 30, 1983

|                                                           | 1983                 | 1982                 | 1981                 | 1980                 | 1979                 |
|-----------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>GENERAL FUND (Exhibit A-1)</u>                         | <u>\$ 15,357,668</u> | <u>\$ 13,916,998</u> | <u>\$ 27,562,353</u> | <u>\$ 74,397,525</u> | <u>\$ 72,727,231</u> |
| <u>SPECIAL REVENUE FUNDS (Exhibits B-3, 5, 7, 12)</u>     |                      |                      |                      |                      |                      |
| Highway Fund                                              | \$ 1,000,000         | \$ 4,000,000         | \$                   | \$ 4,150,000         | \$ 10,146,528        |
| Federal University Fund                                   | 54,334               | 55,867               | 55,372               | 55,366               | 55,354               |
| R.I. Temporary Disability Insurance Reserve Fund          | 47,334,403           | 40,403,840           | 38,514,031           | 34,864,750           | 29,369,556           |
| Recreation Area Development Fund                          | 7,016,987            | 1,375,000            | 895,000              | 679,000              | 740,000              |
| Dr. John F. Donley Rehabilitation Center Fund             | 3,189,703            | 1,500,000            | 2,825,914            | 2,398,384            | 1,745,000            |
| Public Utilities Reserve Fund                             |                      | 35,000               |                      | 69,457               | 40,000               |
| Second Injury Indemnity Fund                              | 2,283,373            | 2,658,000            | 1,430,672            | 1,197,719            | 2,100,000            |
| Total - Special Revenue Funds - Other                     | <u>\$ 55,878,800</u> | <u>\$ 52,027,707</u> | <u>\$ 43,720,989</u> | <u>\$ 43,414,676</u> | <u>\$ 44,196,438</u> |
| <u>CAPITAL PROJECTS FUNDS</u>                             |                      |                      |                      |                      |                      |
| Bond Capital Fund (Exhibit D-1)                           | <u>\$ 33,790,939</u> | <u>\$ 12,301,250</u> | <u>\$ 1,100,000</u>  | <u>\$ 26,029,100</u> | <u>\$ 47,656,528</u> |
| <u>DEBT SERVICE FUND</u>                                  |                      |                      |                      |                      |                      |
| Sinking Fund (Exhibit C-1)                                | <u>\$</u>            | <u>\$ 500,000</u>    | <u>\$ 468,000</u>    | <u>\$ 1,433,000</u>  | <u>\$ 1,684,995</u>  |
| <u>AUTOMOTIVE EQUIPMENT FUND</u>                          | <u>\$ 1,013,755</u>  | <u>\$ 658,000</u>    | <u>\$ 415,000</u>    | <u>\$ 905,000</u>    | <u>\$ 150,000</u>    |
| <u>TRUST AND AGENCY FUNDS (Exhibits G-3, 5, 7, 10)</u>    |                      |                      |                      |                      |                      |
| Unclaimed Property Fund                                   | \$                   | \$                   | \$                   | \$                   | \$ 30,000            |
| Municipal Employees' Retirement Fund                      | 97,949,057           | 84,943,151           | 74,947,412           | 64,381,315           | 55,496,839           |
| Employees' Retirement Fund                                | 636,371,404          | 539,047,136          | 463,849,109          | 397,200,778          | 348,221,492          |
| Violent Crimes Indemnity Fund                             |                      | 793,000              | 649,000              | 359,984              | 144,000              |
| R.I. Veterans' Home Fund                                  | 821,508              | 450,000              | 395,000              | 317,286              | 285,000              |
| Real Estate Recovery Fund                                 | 203,857              | 182,000              | 174,000              | 138,101              | 97,000               |
| Permanent School Fund                                     | 753,562              | 757,000              | 745,000              | 690,000              | 643,000              |
| Custodial Funds - State Institutions                      | 1,700,000            | 2,003,000            | 1,075,000            | 2,476,910            | 2,575,000            |
| Touro Jewish Synagogue Fund                               | 176,036              | 172,866              | 142,866              | 137,335              | 139,929              |
| Payroll Clearing Fund                                     | 363,605              | 4,707,500            | 3,288,000            | 8,132,000            | 7,120,000            |
| Total - Trust and Agency Funds                            | <u>\$738,343,029</u> | <u>\$673,050,633</u> | <u>\$546,265,367</u> | <u>\$473,783,709</u> | <u>\$414,752,260</u> |
| <u>ENTERPRISE FUNDS (Exhibits F-4, 7, 10, 13, 16, 22)</u> |                      |                      |                      |                      |                      |
| Blackstone Valley District Fund                           | \$ 3,448,619         | \$ 3,000,000         | \$                   | \$                   | \$ 1,850,000         |
| Narragansett Bay Water Quality Management District Fund   | 3,473,807            |                      |                      |                      |                      |
| Recreation Building Mortgage Insurance Fund               |                      | 238,000              |                      |                      |                      |
| Industrial Building Mortgage Insurance Fund               | 1,703,912            | 1,855,000            | 1,940,000            | 1,668,369            | 1,385,000            |
| Water Development Fund                                    | 1,400,000            | 970,000              | 870,000              | 858,389              | 945,000              |
| State Lottery Fund                                        | 300,000              | 514,843              | 729,237              | 2,400,000            | 2,250,000            |
| Total - Enterprise Funds                                  | <u>\$ 10,326,338</u> | <u>\$ 6,577,843</u>  | <u>\$ 3,539,237</u>  | <u>\$ 4,926,758</u>  | <u>\$ 6,430,000</u>  |
| <u>GRAND TOTAL</u>                                        | <u>\$854,708,549</u> | <u>\$719,012,431</u> | <u>\$623,100,946</u> | <u>\$524,889,768</u> | <u>\$587,547,452</u> |

(1) Bonds, U.S. Treasury Notes maturing within one year, and Certificates of Deposit are carried at par value. U.S. Treasury Notes and Commercial Paper maturing within one year, and Stocks are carried at cost.

Investments of the State of Rhode Island appear on the Schedule of Investments and are carried at cost. The State of Rhode Island is not a party to any of the investments shown on this schedule.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-25

STATEMENT OF EXPENDITURES  
GENERAL FUND AND SPECIAL REVENUE FUNDS  
For the Fiscal Years Ended June 30, 1983 and 1982

| GENERAL FUND                                           | 1983            | 1982            | Increase<br>Decrease* |
|--------------------------------------------------------|-----------------|-----------------|-----------------------|
| Department of Mental Health, Retardation and Hospitals | \$ 132,567,769  | \$ 127,846,153  | \$ 4,721,616          |
| Department of Health                                   | 26,766,063      | 27,234,639      | 468,576*              |
| Department of Social and Rehabilitative Services       | 361,118,865     | 354,204,030     | 6,914,835             |
| Department of Corrections                              | 25,707,242      | 23,388,965      | 2,318,277             |
| Department of Elementary and Secondary Education       | 227,788,951     | 212,365,822     | 15,423,129            |
| Department of State Library Services                   | 2,775,102       | 2,648,087       | 127,015               |
| Department of Labor                                    | 4,007,227       | 3,753,014       | 254,213               |
| Department of Environmental Management                 | 23,905,711      | 23,783,241      | 122,470               |
| Department of Business Regulation                      | 2,658,131       | 2,455,858       | 202,273               |
| Department of Transportation                           | 62,456,658      | 63,040,946      | 584,288*              |
| Executive Department                                   | 22,930,326      | 26,219,420      | 3,289,094*            |
| Department of State                                    | 2,028,022       | 1,838,605       | 189,417               |
| Department of Attorney General                         | 4,479,492       | 4,002,104       | 477,388               |
| Treasury Department                                    | 2,171,223       | 2,103,165       | 68,058                |
| Department of Administration                           | 31,415,991      | 30,626,283      | 789,708               |
| Department of Community Affairs                        | 36,384,825      | 35,550,994      | 833,831               |
| Legislative Department                                 | 7,170,224       | 5,908,370       | 1,261,854             |
| Judicial Department                                    | 15,833,433      | 16,165,979      | 332,546*              |
| Other Commissions and Agencies                         | 12,786,522      | 12,735,624      | 50,898                |
| General                                                | 11,607,685      | 9,977,760       | 1,629,925             |
| Special Legislative Appropriations                     | 359,676         | 668,380         | 308,704*              |
| Department of Economic Development                     | 15,523,197      | 17,568,807      | 2,045,610*            |
| Department of Elderly Affairs                          | 7,181,182       | 7,307,746       | 126,564*              |
| Department of Children and Their Families              | 34,478,067      | 33,842,817      | 635,250               |
| Office of Higher Education                             | 96,812,348      | 89,303,811      | 7,508,537             |
| Total General Fund                                     | \$1,170,913,932 | \$1,134,540,620 | \$36,373,312          |
| <br>SPECIAL REVENUE FUNDS                              |                 |                 |                       |
| Highway                                                | \$ 39,375,587   | \$ 33,237,640   | \$ 6,137,947          |
| Capital Center Project*                                | 1,314,711       |                 | 1,314,711             |
| University - Colleges                                  | 185,780,831     | 177,363,850     | 8,416,981             |
| Recreation Area Development                            | 1,010,962       | 1,512,131       | 501,169*              |
| Dr. John E. Donley Rehabilitation Center               | 2,235,145       | 1,110,245       | 1,124,900             |
| Public Utilities                                       | 659,665         | 494,106         | 165,559               |
| Second Injury Indemnity                                | 2,937,815       | 2,777,883       | 559,932               |
| Employment Security                                    | 161,533,299     | 134,382,836     | 27,150,463            |
| R.I. Temporary Disability Insurance                    | 29,217,588      | 28,880,849      | 336,739               |
| Total Special Revenue Funds                            | \$ 474,065,603  | \$ 379,359,540  | \$44,706,063          |
| GRAND TOTAL                                            | \$1,594,979,535 | \$1,513,900,160 | \$81,079,375          |

\*The Capital Center Project Fund was first established during the Fiscal Year ended June 30, 1983.

## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-26-1

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS  
GENERAL FUND AND SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1983

| Budget Accounts                                       | SPECIAL REVENUE               |                       |                     |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
|-------------------------------------------------------|-------------------------------|-----------------------|---------------------|------------------------------|-----------------------------------|-----------------------------------------------------|--------------------------------|-------------------------------|-------------------------------|--------------------------------------|------------------------|
|                                                       | Combined<br>Total of<br>Funds | General               | Highway             | Capitol<br>Center<br>Project | Recreation<br>Area<br>Development | Dr. John E.<br>Donley<br>Rehabilita-<br>tion Center | Public<br>Utilities<br>Reserve | (1)<br>University-<br>College | Second<br>Injury<br>Indemnity | Temporary<br>Disability<br>Insurance | Employment<br>Security |
| <b>PERSONAL SERVICES</b>                              |                               |                       |                     |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Classified                                            | \$ 222,768,913                | \$ 185,406,898        | \$ 2,647,684        | \$ 14,376                    | \$                                | \$ 536,933                                          | \$                             | \$ 22,887,381                 | \$ 19,580                     | \$ 1,638,441                         | \$ 9,617,620           |
| Unclassified                                          | 47,794,840                    | 37,633,166            |                     | 99,852                       |                                   | 45,750                                              |                                | 9,740,796                     | 1,823                         | 17,550                               | 255,898                |
| Non-Classified                                        | 72,649,136                    | 6,988,110             |                     |                              |                                   |                                                     |                                | 65,661,026                    |                               |                                      |                        |
| Special                                               | 21,170,585                    | 12,421,862            |                     | 31,684                       | 60,045                            | 98,602                                              | 474,645                        | 2,529,417                     | 162,864                       | 92,101                               | 299,385                |
| <b>Total</b>                                          | <b>\$ 364,383,474</b>         | <b>\$ 247,450,016</b> | <b>\$ 2,647,684</b> | <b>\$145,917</b>             | <b>\$ 60,045</b>                  | <b>\$ 681,285</b>                                   | <b>\$ 474,645</b>              | <b>\$100,818,620</b>          | <b>\$ 184,267</b>             | <b>\$ 1,748,092</b>                  | <b>\$ 10,172,903</b>   |
| <b>Employee Benefit Program</b>                       |                               |                       |                     |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Employees' Retirement                                 | \$ 29,661,317                 | \$ 24,863,437         | \$ 274,447          | \$ 12,810                    | \$                                | \$ 54,316                                           | \$                             | \$ 3,228,220                  | \$ 2,200                      | \$ 170,009                           | \$ 1,055,878           |
| Social Security (F.I.C.A.)                            | 20,217,983                    | 14,017,200            | 166,984             | 6,514                        |                                   | 33,770                                              |                                | 5,276,465                     | 1,312                         | 97,027                               | 618,711                |
| Unemployment Compensation - State Employees           | 2,366,023                     | 1,625,269             |                     |                              |                                   | 764                                                 |                                | 638,150                       |                               | 5,105                                | 96,735                 |
| Employees' Medical Insurance                          | 29,328,364                    | 20,938,164            | 736,368             | 6,492                        |                                   | 53,187                                              |                                | 6,952,287                     | 2,582                         | 142,751                              | 996,533                |
| Employees' Group Life Insurance                       | 75,602                        | 54,865                | 458                 | 22                           |                                   | 112                                                 |                                | 17,261                        | 5                             | 628                                  | 2,251                  |
| Teachers' Insurance and Annuity Association           | 4,040,955                     | 16,038                |                     |                              |                                   |                                                     |                                | 4,024,917                     |                               |                                      |                        |
| Workers' Compensation - State Employees               | 7,819,092                     | 7,338,621             | 1,517               |                              |                                   |                                                     |                                | 471,343                       |                               | 50                                   | 27,561                 |
| <b>Total - Employee Benefit Program</b>               | <b>\$ 93,509,336</b>          | <b>\$ 68,833,594</b>  | <b>\$ 679,774</b>   | <b>\$ 25,838</b>             | <b>\$</b>                         | <b>\$ 142,149</b>                                   | <b>\$</b>                      | <b>\$ 20,608,643</b>          | <b>\$ 6,099</b>               | <b>\$ 415,570</b>                    | <b>\$ 2,797,669</b>    |
| <b>Total Personal Services</b>                        | <b>\$ 457,892,810</b>         | <b>\$ 316,283,610</b> | <b>\$ 3,327,458</b> | <b>\$171,755</b>             | <b>\$ 60,045</b>                  | <b>\$ 823,434</b>                                   | <b>\$ 474,645</b>              | <b>\$121,427,263</b>          | <b>\$ 190,366</b>             | <b>\$ 2,163,662</b>                  | <b>\$ 12,970,572</b>   |
| <b>OPERATING SUPPLIES AND EXPENSES</b>                |                               |                       |                     |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| <b>General and Office Expense</b>                     |                               |                       |                     |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Postage                                               | \$ 2,814,492                  | \$ 2,093,409          | \$                  | \$ 504                       | \$                                | \$ 2,810                                            | \$ 119                         | \$ 579,103                    | \$ 4,307                      | \$ 131,442                           | \$ 2,798               |
| Telephone and Telegraph                               | 6,436,579                     | 4,346,726             |                     | 4,536                        |                                   | 6,898                                               | 196                            | 1,801,080                     |                               | 17,358                               | 254,735                |
| Office Expense                                        | 2,105,668                     | 1,120,926             |                     | 1,787                        |                                   | 2,298                                               | 225                            | 779,295                       |                               | 5,115                                | 196,022                |
| Dues and Subscriptions                                | 964,983                       | 627,617               |                     | 96                           |                                   | 1,806                                               | 3,229                          | 299,745                       |                               | 486                                  | 31,984                 |
| Freight, Cartage, and Express                         | 965,412                       | 865,425               |                     |                              | 64                                |                                                     | 1,764                          | 94,129                        |                               |                                      | 4,040                  |
| Insurance                                             | 1,748,610                     | 1,284,604             |                     |                              |                                   |                                                     |                                | 461,229                       | 56                            | 740                                  | 1,975                  |
| <b>Total - General and Office Expense</b>             | <b>\$ 15,035,674</b>          | <b>\$ 10,338,707</b>  | <b>\$</b>           | <b>\$ 6,923</b>              | <b>\$ 64</b>                      | <b>\$ 13,868</b>                                    | <b>\$ 5,533</b>                | <b>\$ 4,014,581</b>           | <b>\$ 4,363</b>               | <b>\$ 155,141</b>                    | <b>\$ 496,504</b>      |
| <b>Printing, Binding, and Advertising</b>             | <b>\$ 5,027,716</b>           | <b>\$ 3,270,023</b>   | <b>\$</b>           | <b>\$ 488</b>                | <b>\$ 467</b>                     | <b>\$ 2,505</b>                                     | <b>\$ 10,334</b>               | <b>\$ 1,608,536</b>           | <b>\$ 6,020</b>               | <b>\$ 27,292</b>                     | <b>\$ 102,051</b>      |
| <b>Travel</b>                                         |                               |                       |                     |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Personally-Owned Cars                                 | \$ 1,783,134                  | \$ 1,543,128          | \$                  | \$ 76                        | \$                                | \$ 5,902                                            | \$ 140                         | \$ 179,124                    | \$ 180                        | \$ 4,203                             | \$ 50,381              |
| Out-of-State                                          | 1,679,366                     | 558,083               |                     | 1,495                        |                                   | 3,796                                               | 25,287                         | 1,062,022                     |                               |                                      | 28,688                 |
| Other Travel                                          | 172,181                       | 127,648               |                     |                              | 560                               | 22,407                                              | 6                              | 23,348                        |                               |                                      | 217                    |
| <b>Total - Travel</b>                                 | <b>\$ 3,634,681</b>           | <b>\$ 2,228,859</b>   | <b>\$</b>           | <b>\$ 1,571</b>              | <b>\$ 560</b>                     | <b>\$ 32,100</b>                                    | <b>\$ 25,428</b>               | <b>\$ 1,262,494</b>           | <b>\$ 180</b>                 | <b>\$ 4,203</b>                      | <b>\$ 79,286</b>       |
| <b>Automotive Expense</b>                             | <b>\$ 5,762,590</b>           | <b>\$ 5,319,528</b>   | <b>\$</b>           | <b>\$</b>                    | <b>\$</b>                         | <b>\$ 6,332</b>                                     | <b>\$</b>                      | <b>\$ 431,795</b>             | <b>\$</b>                     | <b>\$ 2,769</b>                      | <b>\$ 12,266</b>       |
| <b>Repairs</b>                                        |                               |                       |                     |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Repairs and Maintenance -<br>Buildings and Structures | \$ 4,221,188                  | \$ 2,508,504          | \$                  | \$ 4,489                     | \$ 3,486                          | \$ 3,913                                            | \$                             | \$ 1,528,622                  | \$ 15,773                     | \$ 1,982                             | \$ 154,419             |
| Repairs and Maintenance - Highways and Walks          | 809,926                       | 768,135               |                     |                              |                                   |                                                     |                                | 43,791                        |                               |                                      |                        |
| Other Repairs                                         | 3,138,572                     | 1,760,154             |                     | 194                          | 204                               | 1,313                                               |                                | 1,738,380                     | 3,116                         | 8,740                                | 116,481                |
| <b>Total Repairs</b>                                  | <b>\$ 8,169,686</b>           | <b>\$ 4,536,793</b>   | <b>\$</b>           | <b>\$ 4,683</b>              | <b>\$ 3,690</b>                   | <b>\$ 5,226</b>                                     | <b>\$</b>                      | <b>\$ 3,310,793</b>           | <b>\$ 18,889</b>              | <b>\$ 10,722</b>                     | <b>\$ 280,900</b>      |

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS  
CENTRAL FUND AND SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1983

Exhibit B-26-2

| Budget Accounts                                           | CENTRAL FUND                  |                   |         |                    |                    |                         |                         |                    |                   |                                 |
|-----------------------------------------------------------|-------------------------------|-------------------|---------|--------------------|--------------------|-------------------------|-------------------------|--------------------|-------------------|---------------------------------|
|                                                           | Combined<br>Total of<br>Funds | General           | Highway | Capital<br>Project | Recreation<br>Area | Devision<br>Development | Public<br>Health Center | Police<br>Regiment | Public<br>College | Second<br>Security<br>Insurance |
| <b>OPERATING SUPPLIES AND EXPENSES (Cont.)</b>            |                               |                   |         |                    |                    |                         |                         |                    |                   |                                 |
| <b>Equipment - Replacements</b>                           |                               |                   |         |                    |                    |                         |                         |                    |                   |                                 |
| Automotive Equipment                                      | 208,402                       | 138,760           |         |                    |                    |                         |                         |                    | 70,642            | 13,076                          |
| Buildings and Plant Equipment                             | 135,365                       | 74,438            |         |                    |                    |                         |                         |                    | 60,927            |                                 |
| Construction Equipment                                    | 1,910                         |                   |         |                    |                    |                         |                         |                    | 1,910             |                                 |
| Education and Recreational Equipment                      | 167,305                       | 4,809             |         |                    |                    |                         |                         |                    | 162,496           |                                 |
| Farm Equipment and Livestock                              | 59                            | 59                |         |                    |                    |                         |                         |                    | 14,899            |                                 |
| Household Furniture and Equipment                         | 38,356                        | 21,536            |         |                    |                    |                         |                         |                    | 16,820            |                                 |
| Medical, Surgical, and Laboratory Equipment               | 17,966                        | 17,966            |         |                    |                    |                         |                         |                    |                   | 11,258                          |
| Office Furniture and Equipment                            | 124,205                       | 87,964            |         |                    |                    |                         |                         |                    | 36,241            |                                 |
| Other Equipment - Replacements                            | 30,834                        | 29,599            |         |                    |                    |                         |                         |                    | 1,235             |                                 |
| <b>Total - Equipment - Replacements</b>                   | <b>458,337</b>                | <b>364,208</b>    |         |                    |                    |                         |                         |                    | <b>362,438</b>    | <b>36,334</b>                   |
| <b>Rentals</b>                                            |                               |                   |         |                    |                    |                         |                         |                    |                   |                                 |
| Rentals of Outside Property                               | 6,191,218                     | 4,987,443         |         | 1,200              | 11,124             | 11,000                  |                         | 740                | 11,879            | 44                              |
| Rental of Equipment                                       | 2,641,921                     | 2,185,887         |         |                    | 455                |                         | 1,500                   | 1,400              | 2,401,780         | 1,149                           |
| Rental of Clothing                                        | 1,422                         | 1,422             |         |                    |                    |                         |                         |                    | 1,422             |                                 |
| <b>Total - Rentals</b>                                    | <b>8,834,561</b>              | <b>7,174,752</b>  |         | <b>1,200</b>       | <b>11,579</b>      | <b>11,000</b>           | <b>1,500</b>            | <b>2,140</b>       | <b>6,274,991</b>  | <b>1,293</b>                    |
| <b>Food</b>                                               | 18,888,387                    | 18,795,712        |         |                    |                    |                         |                         |                    | 92,675            |                                 |
| <b>Fuel</b>                                               | 10,457,434                    | 7,148,554         |         |                    |                    |                         |                         |                    | 3,308,880         |                                 |
| <b>Light, Heat, Power, and Water</b>                      | 9,701,961                     | 7,145,993         |         |                    |                    |                         |                         |                    | 2,555,968         |                                 |
| <b>Cleaning and Clothing Materials</b>                    | 5,187,275                     | 437,595           |         |                    |                    |                         |                         |                    | 4,749,680         |                                 |
| <b>Special Supplies and Expenses</b>                      |                               |                   |         |                    |                    |                         |                         |                    |                   |                                 |
| National Clinics                                          | 88,166                        | 88,166            |         |                    |                    |                         |                         |                    | 17                |                                 |
| Agricultural, Horticultural, and Fishers                  | 11,745                        | 89,169            |         |                    |                    |                         |                         |                    | 11,745            | 160                             |
| Educational and Recreational                              | 2,164,404                     | 2,164,404         |         |                    |                    |                         |                         |                    | 2,164,404         | 1,870                           |
| Household, Laundry, and Cleaning                          | 1,014,868                     | 1,295,739         |         |                    |                    |                         |                         |                    | 1,014,868         | 74                              |
| Medical, Surgical, and Laboratory                         | 1,158,492                     | 1,158,492         |         |                    |                    |                         |                         |                    | 1,158,492         |                                 |
| Military                                                  | 43,126                        | 43,126            |         |                    |                    |                         |                         |                    | 43,126            |                                 |
| Highway Safety and Land                                   | 1,907,574                     | 1,907,574         |         |                    |                    |                         |                         |                    | 1,907,574         | 273                             |
| Printing and Machinery                                    | 1,727,516                     | 1,727,516         |         |                    |                    |                         |                         |                    | 1,727,516         | 6,116                           |
| Central Services (Data Processing, etc.)                  | 4,703,079                     | 4,703,079         |         |                    |                    |                         |                         |                    | 4,703,079         | 177                             |
| Medicine and Drugs                                        | 1,775,096                     | 1,775,096         |         |                    |                    |                         |                         |                    | 1,775,096         |                                 |
| Management Information Services                           |                               |                   |         |                    |                    |                         |                         |                    |                   |                                 |
| Educational Facilities                                    | 50,180                        | 5,784             |         |                    |                    |                         |                         |                    | 44,396            |                                 |
| Staff Education                                           | 48,927                        | 17,203            |         |                    |                    |                         |                         |                    | 31,724            |                                 |
| <b>Total - Special Supplies and Expenses</b>              | <b>17,465,669</b>             | <b>13,715,429</b> |         |                    |                    |                         |                         |                    | <b>16,794,156</b> | <b>12,555</b>                   |
| <b>Central Laundry Services</b>                           | 1,871,586                     | 1,749,571         |         |                    |                    |                         |                         |                    | 122,015           |                                 |
| <b>Other Operating Supplies and Expenses</b>              | 1,181,004                     | 1,948,871         |         |                    |                    |                         |                         |                    | 1,181,004         |                                 |
| <b>Purchase of Service from Statewide Mapping Program</b> | 1,794,491                     | 418,534           |         |                    |                    |                         |                         |                    | 1,375,957         |                                 |
| <b>Total - Operating Supplies and Expenses</b>            | <b>24,130,948</b>             | <b>21,077,945</b> |         |                    |                    |                         |                         |                    | <b>22,293,128</b> | <b>18,745</b>                   |

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS  
GENERAL FUND AND SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1983

Exhibit S-26-3

| Budget Accounts                             | SPECIAL REVENUE               |                 |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
|---------------------------------------------|-------------------------------|-----------------|--------------|------------------------------|-----------------------------------|-----------------------------------------------------|--------------------------------|-------------------------------|-------------------------------|--------------------------------------|------------------------|
|                                             | Combined<br>Total of<br>Funds | General         | Highway      | Capitol<br>Center<br>Project | Recreation<br>Area<br>Development | Dr. John E.<br>Donley<br>Rehabilita-<br>tion Center | Public<br>Utilities<br>Reserve | (1)<br>University-<br>College | Second<br>Injury<br>Indemnity | Temporary<br>Disability<br>Insurance | Employment<br>Security |
| CAPITAL OUTLAYS                             |                               |                 |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Automotive Equipment                        | \$ 140,572                    | \$ 58,967       | \$           | \$                           | \$                                | \$                                                  | \$                             | \$ 81,605                     | \$                            | \$                                   | \$                     |
| Building and Plant Equipment                | 148,601                       | 52,537          |              |                              |                                   | 406                                                 |                                | 95,658                        |                               |                                      |                        |
| Construction Equipment                      | 12,030                        | 12,030          |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Educational and Recreational Equipment      | 4,767,040                     | 574,970         |              |                              |                                   |                                                     |                                | 3,692,070                     |                               |                                      |                        |
| Household Furniture and Equipment           | 93,936                        | 40,316          |              |                              |                                   |                                                     |                                | 53,620                        |                               |                                      |                        |
| Medical, Surgical, and Laboratory           | 165,611                       | 86,862          |              |                              |                                   |                                                     |                                | 78,749                        |                               |                                      |                        |
| Office Furniture and Equipment              | 995,463                       | 481,761         |              | 10,247                       |                                   | 1,612                                               |                                | 403,449                       | 720                           |                                      | 97,674                 |
| Other Equipment - Additional                | 953,887                       | 137,239         |              |                              |                                   |                                                     | 1,298                          | 645,610                       | 169,740                       |                                      |                        |
| Buildings and Other Structures              | 3,629,356                     | 1,106,679       |              | 426,688                      | 323,172                           | 1,218,551                                           |                                | 554,266                       |                               |                                      |                        |
| Highway Construction                        | 33,887,683                    | 1,757,168       | 32,011,496   | 84,499                       |                                   |                                                     |                                | 34,520                        |                               |                                      |                        |
| Improvement other than Buildings            | 1,139,411                     | 399,824         |              |                              | 455,086                           |                                                     |                                | 284,501                       |                               |                                      |                        |
| Land                                        | 231,174                       | 231,174         |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Total - Capital Outlays                     | \$ 45,664,764                 | \$ 4,939,527    | \$32,011,496 | \$521,434                    | \$ 778,258                        | \$ 1,220,569                                        | \$ 1,298                       | \$ 5,924,048                  | \$ 170,460                    | \$                                   | \$ 97,674              |
| GRANTS AND CLAIMS                           |                               |                 |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Medical Assistance                          | \$ 220,430,330                | \$ 220,430,330  | \$           | \$                           | \$                                | \$                                                  | \$                             | \$                            | \$                            | \$                                   | \$                     |
| Aid to Aged, Blind or Disabled              | 7,376,482                     | 7,376,482       |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Aid to Families of Dependent Children       | 65,090,855                    | 65,090,855      |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| General Public Assistance                   | 22,519,671                    | 22,519,671      |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Support of State Dependents and Delinquents | 15,664,618                    | 15,664,618      |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Promotion of Public Education               | 189,397,983                   | 187,314,603     |              |                              |                                   |                                                     |                                | 1,962,336                     |                               |                                      | 121,044                |
| Teachers' Pensions                          | 17,209,344                    | 17,209,344      |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| State Aid to Cities and Towns               | 4,171,662                     | 4,171,662       |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Construction and Support of Hospitals       | 24,423                        | 24,423          |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Other Grants and Claims                     | 264,503,764                   | 89,697,930      |              |                              |                                   |                                                     |                                | 75,286                        | 2,404,401                     | 26,737,198                           | 145,588,949            |
| Certain Pension and Retirement Costs        | 1,518,958                     | 1,518,958       |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Total - Grants and Claims                   | \$ 807,908,090                | \$ 631,018,876  | \$           | \$                           | \$                                | \$                                                  | \$                             | \$ 2,037,622                  | \$2,404,401                   | \$26,737,198                         | \$145,709,993          |
| FIXED CHARGES AND MISCELLANEOUS             |                               |                 |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Interest on Bonds, etc.                     | \$ 19,340,558                 | \$ 17,591,024   | \$           | \$                           | \$                                | \$                                                  | \$                             | \$ 1,749,534                  | \$                            | \$                                   | \$                     |
| Serial Bond Payments                        | 24,807,778                    | 21,102,778      |              |                              |                                   |                                                     |                                | 3,705,000                     |                               |                                      |                        |
| Other                                       | 8,579,165                     | 721,037         | 6,018,094    |                              |                                   | 238                                                 |                                | 1,304,707                     |                               | 532,222                              | 2,867                  |
| Total - Fixed Charges and Miscellaneous     | \$ 52,727,501                 | \$ 39,414,839   | \$ 6,018,094 | \$                           | \$                                | \$ 238                                              | \$                             | \$ 6,759,241                  | \$                            | \$ 532,222                           | \$ 2,867               |
| TRANSFER OF FUNDS                           |                               |                 |              |                              |                                   |                                                     |                                |                               |                               |                                      |                        |
| Interfund Transfers                         | \$ 98,857,525                 | \$ 98,241,117   | \$ 265,488   | \$                           | \$ 2,641                          | \$ 22,205                                           | \$ 9,882                       | \$ 49,990                     | \$                            | \$ 135,996                           | \$ 130,206             |
| TOTAL EXPENDITURES AND ENCUMBRANCES         | \$1,578,041,619               | \$1,170,913,932 | \$41,915,144 | \$720,424                    | \$ 924,325                        | \$ 2,165,982                                        | \$531,203                      | \$166,983,840                 | \$2,798,387                   | \$29,847,152                         | \$161,241,230          |

(1) Includes Federal University and State Colleges Federal Loan Funds.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

SUMMARY OF REVENUES AND EXPENDITURES  
EMPLOYMENT INSURANCE PROGRAMS

Ten Year Period Ended June 30, 1983

| Year<br>Ended<br>June 30 | Employment Security Program |              | Temporary Disability<br>Insurance Program |              |
|--------------------------|-----------------------------|--------------|-------------------------------------------|--------------|
|                          | Revenues                    | Expenditures | Revenues                                  | Expenditures |
| 1974                     | 64,726,422                  | 75,973,843   | 20,780,850                                | 17,765,132   |
| 1975                     | 103,509,796                 | 147,481,637  | 21,430,096                                | 18,720,383   |
| 1976                     | 130,876,717                 | 160,662,779  | 21,511,274                                | 17,876,071   |
| 1977                     | 115,490,602                 | 130,244,566  | 23,488,737                                | 19,402,417   |
| 1978                     | 90,325,771                  | 116,207,779  | 24,661,980                                | 20,230,468   |
| 1979                     | 86,227,425                  | 100,593,442  | 27,313,175                                | 21,504,256   |
| 1980                     | 100,712,114                 | 113,281,302  | 29,161,070                                | 23,722,396   |
| 1981                     | 127,521,363                 | 119,073,962  | 30,406,686                                | 26,029,794   |
| 1982                     | 129,682,145                 | 134,382,836  | 30,343,049                                | 28,680,849   |
| 1983                     | 154,462,181                 | 161,533,299  | 35,954,791                                | 29,217,588   |